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Proposed programme budget for the biennium 2006-2007*

Part VIII
Common support services

Section 28
Management and support services

(Programme 24 of the biennial programme plan and priorities for the period 2006-2007)**

* A summary of the approved programme budget will subsequently be issued as *Official Records of the General Assembly, Sixtieth Session, Supplement No. 6* (A/60/6/Add.1).

** *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 6* (A/59/6/Rev.1).

05-29497 (E) 200405

Overview

28.1 The activities programmed under section 28, Management and support services, fall under programme 24, Management and support services, of the biennial programme plan for the period 2006-2007.

28.2 The overall objectives of this programme are to enhance the efficiency and effectiveness of the Organization in managing its resources in three broad management areas, namely, finance, human resources and support services; to provide support services to the intergovernmental processes of the Organization; to secure financing for the mandated programmes and activities of the Secretariat; and to support the implementation of those programmes and activities.

28.3 The Department of Management at Headquarters, which provides strategic policy guidance and support to all entities of the Secretariat in the above-mentioned management areas, and the United Nations Offices at Geneva, Vienna and Nairobi are responsible for the implementation of these activities and the achievement of the objectives of programme 24.

28.4 Details on the composition of the activities proposed under the section along with their specific objectives, expected accomplishments and indicators of achievements and the related resource requirements are contained in subsections A to G of this section.

Table 28.1 **Summary of requirements by component and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Component	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
A. Office of the Under-Secretary-General for Management	10 099.3	11 518.0	(297.2)	(2.6)	11 220.8	752.9	11 973.7
B. Office of Programme Planning, Budget and Accounts	26 427.4	29 460.1	(370.0)	(1.3)	29 090.1	1 986.6	31 076.7
C. Office of Human Resources Management	51 008.0	58 562.3	229.5	0.4	58 791.8	3 652.9	62 444.7
D. Office of Central Support Services	194 999.2	229 877.8	(379.4)	(0.2)	229 498.4	13 910.1	243 408.5
E. Administration, Geneva	83 639.2	102 258.1	(2 359.4)	(2.3)	99 898.7	4 693.9	104 592.6
F. Administration, Vienna	24 642.1	32 631.7	238.2	0.7	32 869.9	1 781.4	34 651.3
G. Administration, Nairobi	10 989.7	13 512.5	2 573.2	19.0	16 085.7	2 308.2	18 393.9
Subtotal	**401 804.9**	**477 820.5**	**(365.1)**	**(0.1)**	**477 455.4**	**29 086.0**	**506 541.4**

(2) *Extrabudgetary*

2002-2003 expenditure	*2004-2005 estimate*	*Source of funds*	*2006-2007 estimate*
		(a) Services in support of:	
		(i) United Nations organizations:	
44 960.6	53 691.5	Support to extrabudgetary administrative structures	48 119.9
		(ii) Extrabudgetary activities:	
16 749.1	19 170.0	Support to extrabudgetary substantive activities	20 109.5
3 576.5	3 743.6	Technical cooperation reimbursement resources	3 808.4
24 230.0	40 541.4	Peacekeeping operations	50 065.0
253.5	228.4	Trust Fund for German Language Translation	228.4
		(b) Substantive activities:	
1 562.9	400.4	United Nations Fund for International Partnerships	-
1 084.5	1 334.3	Tax Equalization Fund	1 429.5
16.5	20.0	French Language Trust Fund	-
20.8	38.1	Secretariat News Trust Fund	42.1
1.7	24.5	Trust Fund for Staff Health Promotion	24.5
2 032.0	1 680.0	Special account for travel services	1 680.0
45 817.5	39 200.0	Special account for rental and maintenance of premises	38 900.0
3 653.6	2 350.7	Special account for IMIS	-
335.6	215.5	Common services support account	215.5
22 767.2	26 219.5	Telecommunications support account	28 144.8
53.3	42.6	(c) Operational projects	66.0
167 115.3	**188 900.5**		**192 833.6**
568 920.2	**666 721.0**		**699 375.0**

Table 28.2 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
Posts	207 869.6	241 493.7	1 885.5	0.8	243 379.2	17 473.8	260 853.0
Other staff costs	8 072.2	7 745.5	(266.5)	(3.4)	7 479.0	292.3	7 771.3
Consultants and experts	748.2	1 315.4	(949.9)	(72.2)	365.5	19.0	384.5
Travel of staff	1 413.8	1 227.4	167.6	13.7	1 395.0	70.4	1 465.4
Contractual services	33 174.9	44 502.7	2 401.2	5.4	46 903.9	2 351.6	49 255.5
General operating expenses	122 589.2	149 203.4	(5 473.9)	(3.7)	143 729.5	7 525.7	151 255.2
Hospitality	10.1	24.9	-	-	24.9	1.0	25.9
Supplies and materials	5 087.0	7 288.8	(738.6)	(10.1)	6 550.2	284.2	6 834.4
Furniture and equipment	8 007.9	15 499.5	(3 020.7)	(19.5)	12 478.8	559.6	13 038.4
Grants and contributions	14 817.5	9 519.2	5 630.2	59.1	15 149.4	508.4	15 657.8
Other	14.5	-	-	-	-	-	-
Subtotal	**401 804.9**	**477 820.5**	**(365.1)**	**(0.1)**	**477 455.4**	**29 086.0**	**506 541.4**

(2) *Extrabudgetary*

Object of expenditure	*2002-2003 expenditure*	*2004-2005 estimate*	*2006-2007 estimate*
Posts	72 357.7	93 568.4	92 555.3
Other staff costs	12 716.4	15 848.2	16 039.5
Consultants and experts	971.6	2 152.5	4 153.2
Travel of staff	1 518.6	1 312.8	1 894.9
Contractual services	52 844.7	45 015.1	45 687.9
General operating expenses	23 242.9	28 425.4	28 212.2
Supplies	763.6	900.4	1 346.2
Furniture and equipment	2 656.3	1 663.2	2 944.4
Other	43.5	14.5	-
Subtotal	**167 115.3**	**188 900.5**	**192 833.6**
Total (1) and (2)	**568 920.2**	**666 721.0**	**699 375.0**

Table 28.3 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2004-2005	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*
Professional and above								
USG	1	1	-	-	-	-	1	1
ASG	3	3	-	-	-	-	3	3
D-2	12	12	-	-	1	1	13	13
D-1	26	28	-	-	4	3	30	31
P-5	68	68	-	-	19	18	87	86
P-4/3	200	217	3	3	122	120	325	340
P-2/1	60	60	-	-	9	9	69	69
Subtotal	**370**	**389**	**3**	**3**	**155**	**151**	**528**	**543**
General Service								
Principal level	68	67	-	-	27	25	95	92
Other level	696	686	-	-	240	215	936	901
Subtotal	**764**	**753**	**-**	**-**	**267**	**240**	**1 031**	**993**
Other categories								
Local level	51	51	-	-	161	161	212	212
Trades and Crafts	103	100	-	-	3	3	106	103
Subtotal	**154**	**151**	**-**	**-**	**164**	**164**	**318**	**315**
Total	**1 288**	**1 293**	**3**	**3**	**586**	**555**	**1 877**	**1 851**

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Proposed programme budget for the biennium 2006-2007*

Part VIII
Common support services

Section 28A
Office of the Under-Secretary-General for Management

(Programme 24 of the biennial programme plan and priorities for the period 2006-2007)**

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Overview

28A.1 The Under-Secretary-General for Management has overall responsibility for the management of the financial and human resources and support operations of the Organization and for directing and managing the activities of the Department of Management. The Under-Secretary-General represents the Secretary-General, or ensures his representation, on matters relating to management in relation to governing bodies, agencies in the common system and administrative advisory bodies; monitors emerging management issues throughout the Secretariat by interacting with Executive Committees; and exercises responsibility for the overall supervision of the internal system of administration of justice in the Secretariat.

28A 2 The Office of the Under-Secretary-General for Management undertakes the following activities: management services, oversight support, administration of internal justice and services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination. The above-mentioned responsibilities of the Under-Secretary-General for Management require substantial involvement in coordinating the work related to the various activities of the Department and other organizational units of the Secretariat, in order to ensure a well-functioning administrative system throughout the Organization. In order to respond equally to these challenges, the Office of the Under-Secretary-General has been reorganized in 2005 to focus on strengthening accountability within the Secretariat.

28A.3 As a consequence of the reorganization, the existing Management Policy Office, the Oversight Support Unit and the existing capacity for assisting the Under-Secretary-General in her/his responsibilities within the internal system of justice have been consolidated into a new office: the Office for Oversight and Internal Justice.

28A.4 This new Office comprises two units: the Oversight Unit and the Administration of Justice Unit. It provides management services previously delivered by the Management Policy Office and is responsible for the effective functioning of the internal system of justice throughout the Secretariat. The Office supports the accountability activities by reporting on the implementation of recommendations made by the oversight bodies and provides analysis of the decisions made by the Administrative Tribunal.

28A.5 Within the Office of the Under-Secretary-General for Management, the secretariat of the Fifth Committee and the Committee for Programme and Coordination is responsible for the substantive and technical servicing of both Committees. The secretariat reports directly to the Under-Secretary-General for Management on these responsibilities.

28A.6 The activities for which the Office is responsible fall under subprogramme 1, Management services and administration of justice, of programme 24, Management and support services, of the biennial programme plan for the period 2006-2007. The specific objectives, expected accomplishments and indicators of achievement relating to the specific areas of activity of the Office are detailed, together with related resources, in section A below, "Executive direction and management", and section B, "Programme of work". The overall framework of the expected accomplishments and indicators of achievement is summarized in table 28A.1.

Table 28A.1 **Framework of expected accomplishments and indicators of achievement by component**

Component	*Number of expected accomplishments*	*Number of indicators of achievement*
A. Executive direction and management	2	2
B. Programme of work		
1. Management services and administration of justice		
a. Management of services	3	5
b. Administration of justice	2	3
2. Services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination	1	2
Total	**8**	**12**

28A.7 The overall level of resources for the Office of the Under-Secretary-General for Management under the regular budget amounts to $11,220,800, before recosting, reflecting a net decrease of $297,200, or 2.6 per cent, against the 2004-2005 revised appropriation. The distribution of the resources among main components of this section reflects the reorganization of the Office, as detailed above. The net reduction may be summarized as follows:

(a) A net decrease of $80,300 under executive direction and management relates to an increase in the amount of $429,700 for the redeployment of one D-2 post from subprogramme 1, partially offset by a decrease of $510,000 under non-post requirements, resulting from the discontinuation of non-recurrent activities undertaken during 2005;

(b) The net decrease of $306,900 under programme of work relates to a net decrease under subprogramme 1, Management services and administration of justice, comprising the decrease of $293,900 for posts and $13,000 for non-post requirements;

(c) The increase of $90,000 under programme support relates to an increase for non-post requirements.

28A.8 For the biennium 2006-2007, the amount of extrabudgetary resources is estimated at $5,314,900. These resources are derived from programme support income received as reimbursement for the services provided by the central administration to extrabudgetary activities, as well as from the support account for peacekeeping operations in the areas of (a) substantive and technical services provided to the Fifth Committee and the Committee for Programme and Coordination, (b) oversight services and (c) administration of justice. The increase of $2,288,100 over current estimates is the net direct effect of an increase in the capacity (one P-4 and two P-3 posts) to address the expansion of the volume of activities related to administration of justice and those of the secretariat of the Fifth Committee and the Committee for Programme and Coordination, and additional non-post resources related to support for peacekeeping operations in the entire Department of Management.

28A.9 Pursuant to General Assembly resolution 58/269 of 23 December 2003, resources in the amount of $81,100 (regular budget) have been identified within the available capacity of the Office under subprogramme 1, for the conduct of monitoring and evaluation, comprising six work-months at the Professional level.

28A.10 The estimated percentage distribution of the resources under this section is shown in table 28A.2.

Table 28A.2 **Percentage distribution of resources by component**

Component	*Regular budget*	*Extrabudgetary*
A. Executive direction and management	23.6	—
B. Programme of work		
1. Management services and administration of justice	34.4	33.5
2. Services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination	11.1	4.9
Subtotal B	**45.5**	**38.4**
C. Programme support	30.9	61.6
Total	**100.0**	**100.0**

28A.11 The distribution of resources is summarized in tables 28A.3 and 28A.4.

Table 28A.3 **Resource requirements by component**

(Thousands of United States dollars)

(1) Regular budget

Component	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
A. Executive direction and management	1 956.9	2 728.5	(80.3)	(2.9)	2 648.2	157.2	2 805.4
B. Programme of work	4 891.7	5 414.8	(306.9)	(5.7)	5 107.9	336.5	5 444.4
C. Programme support	3 250.7	3 374.7	90.0	2.7	3 464.7	259.2	3 723.9
Subtotal	**10 099.3**	**11 518.0**	**(297.2)**	**(2.6)**	**11 220.8**	**752.9**	**11 973.7**

(2) Extrabudgetary

	2002-2003 expenditure	*2004-2005 estimate*	*2006-2007 estimate*
Subtotal	**2 266.6**	**3 026.9**	**5 314.9**
Total (1) and (2)	**12 365.9**	**14 544.9**	**17 288.6**

Table 28A.4 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*[a]			
	2004-2005	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*
Professional and above								
USG	1	1	—	—	—	—	2	2
D-2	2	2	—	—	—	—	3	3
D-1	3	3	—	—	—	—	2	2
P-5	9	9	—	—	—	—	9	9
P-4/3	4	5	—	—	3	6	7	11
P-2/1	—	—	—	—	1	1	1	1
Subtotal	**19**	**20**	**—**	**—**	**4**	**7**	**23**	**27**
General Service								
Principal level	4	4	—	—	—	—	4	4
Other level	22	22	—	—	1	1	23	23
Subtotal	**26**	**26**	**—**	**—**	**1**	**1**	**27**	**27**
Total	**45**	**46**	**—**	**—**	**5**[a]	**8**[b]	**50**	**54**

[a] Includes extrabudgetary posts for support for extrabudgetary substantive activities (two P-3 and one P-2/1 posts) and peacekeeping operations (one P-4 and one General Service (Other level) posts).

[b] Includes extrabudgetary posts for support for extrabudgetary substantive activities (two P-3 and one P-2/1 posts) and peacekeeping operations (two P-4, two P-3 and one General Service (Other level) posts).

A. Executive direction and management

Resource requirements (before recosting): $2,648,200

28A.12 In the discharge of her responsibilities, the Under-Secretary-General for Management is supported by the Director of the Office of the Under-Secretary-General and the Principal Office. The Director of the Office directs and supervises the activities of the Principal Office, the Office for Oversight and Internal Justice and the Executive Office and advises the Under-Secretary-General and the Assistant Secretaries-General on policy issues involved in management improvements in the Secretariat. The Principal Office acts as a focal point for information and for the integration of all aspects of the work of the Department. It oversees the implementation of departmental policies and guidelines; coordinates intradepartmental activities, including necessary follow-up; and consults, negotiates and coordinates with other departments, offices, funds and programmes on matters of common concern.

Table 28A.5 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To ensure full implementation of legislative mandates and compliance with United Nations policies and procedures with respect to the management of the programme of work and of staff and financial resources.

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Enhanced policy coherence in the management of the activities of the United Nations	(a) Improvement of communication and information sharing between senior management and administrative officials of all duty stations *Performance measures*: Percentage of proposals for new policies shared with administrative managers. Estimate 2002-2003: not applicable Estimate 2004-2005: 75 per cent Target 2006-2007: 100 per cent
(b) Administrative support services are readily available and user-friendly	(b) Increase in the availability and accessibility of support services *Performance measures*: Percentage of respondents agreeing that the Department of Management is becoming more efficient in the delivery of services and more client-focused 2002-2003: not applicable Estimate 2004-2005: • Delivery of services: 43 per cent • Client focus: 47 per cent Target 2006-2007: • Delivery of services: 55 per cent • Client focus: 60 per cent

External factors

28A.13 The objectives and expected accomplishments will be achieved on the assumption that all stakeholders extend their full cooperation to the Department in implementing management improvements and that sufficient resources are available for the implementation of the mandates established by the General Assembly.

Outputs

28A.14 During the biennium 2006-2007, the following outputs will be delivered:

(a) Representation of the Secretary-General at meetings of the United Nations intergovernmental bodies on various administrative and financial issues as and when required;

(b) Cooperation with other organizations of the United Nations system on issues relating to a common approach to financial and administrative management, including contributions to meetings of the High-Level Committee on Management of the United Nations System Chief Executives Board for Coordination;

(c) Liaison with the host Government, non-governmental organizations and other external entities on management and other resource-related issues;

(d) Coordination of administration activities of all departments and offices of the Secretariat and monitoring of progress, timely delivery of services and programmed accomplishments;

(e) Strategic guidance and management oversight concerning the implementation of the capital master plan.

Table 28A.6 **Resource requirements**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Regular budget				
Post	2 045.7	2 475.4	7	8
Non-post	682.8	172.8	—	—
Subtotal	**2 728.5**	**2 648.2**	**7**	**8**
Extrabudgetary	—	—	—	—
Total	**2 728.5**	**2 648.2**	**7**	**8**

28A.15 Resources amounting to $2,648,200 reflecting a net decrease of $80,300 will provide for eight posts, as well as for operational requirements such as overtime, travel of staff, general operating expenses, hospitality, office supplies and office automation equipment. The increase in post resources in the amount of $429,700 reflects the internal redeployment from subprogramme 1 of one D-2 post to the immediate Office of the Under-Secretary-General, in line with the reorganization of the Office. The D-2 post is for the Director of the Office, whose responsibilities would comprise direction and supervision of the work of the Office in supporting the Under-Secretary-General and the Assistant Secretaries-General on policy issues relating to the implementation of management improvements and advising other departments and offices on all

management issues, including ensuring that financial, human resources, technology and common services policies are properly addressed. A decrease of $510,000 under non-post resources reflects the abolition of one-time requirements approved for 2005 in relation to the evaluation and strengthening of security and safety in the United Nations system, partially offset by minor increases under supplies and equipment.

B. Programme of work

Table 28 A.7 **Resource requirements by subprogramme**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
1. Management services and administration of justice	4 172.5	3 865.6	16	16
2. Secretariat of the Fifth Committee of the General Assembly and the Committee for Programme and Coordination	1 242.3	1 242.3	5	5
Subtotal	**5 414.8**	**5 107.9**	**21**	**21**
Extrabudgetary	1 332.2	2 044.5	5	8
Total	**6 747.0**	**7 152.4**	**26**	**29**

Regular budget resource requirements by subprogramme

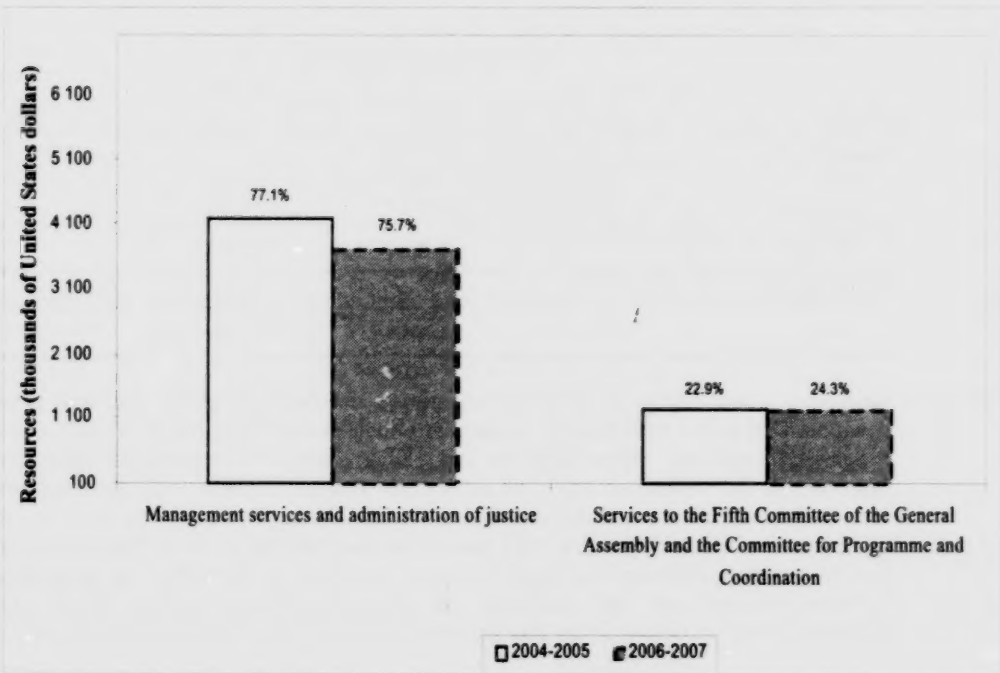


Table 28A.8 **Percentage distribution of resources by component**

Component	*Regular budget*	*Extrabudgetary*
Programme of work		
1. Management services and administration of justice	75.7	87.2
2. Secretariat of the Fifth Committee of the General Assembly and the Committee for Programme and Coordination	24.3	12.8
Total	**100.0**	**100.0**

Subprogramme 1
Management services and administration of justice

Table 28A.9 **Resource requirements**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Regular budget				
Post	3 927.2	3 633.3	16	16
Non-post	245.3	232.3	—	—
Subtotal	**4 172.5**	**3 865.6**	**16**	**16**
Extrabudgetary	1 332.2	1 782.4	5	7
Total	**5 504.7**	**5 899.4**	**21**	**23**

1. Management services

Resource requirements (before recosting): $1,898,600

28A.16 Management services are provided by the Office for Oversight and Internal Justice. Oversight and analysis of current management practices will be carried out and emphasis will be placed on greater accountability and transparency of work processes. The Office will work towards increasing productivity, efficiency and cost-effectiveness throughout the Organization. It is expected that the attainment of these objectives will increase managerial accountability, simplify administrative processes and improve programme delivery throughout the Organization.

28A.17 The Office's Oversight Unit will facilitate interaction with the three main oversight bodies (the Board of Auditors, the Joint Inspection Unit and the Office of Internal Oversight Services), follow up on their observations and recommendations and ensure that these observations and recommendations are effectively introduced into executive management processes and that remedial actions taken by the Administration are reported promptly to the oversight bodies.

Table 28A.10 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To improve management capacity and administrative services throughout the Secretariat as a means of enhancing effectiveness, efficiency and productivity in the context of the Secretary-General's vision for reform.

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Enhanced capacity of programme managers to manage and administer their own department's human, financial and material resources, through adoption of new policies and procedures	(a) (i) Quantitative and qualitative benefits deriving from the introduction of new policies and procedures, reflecting progress towards corporate management targets (e.g., gender parity, geographic distribution of staff) *Performance measures*: Percentage of oversight recommendations effectively incorporated into management policies. 2002-2003: not applicable Estimate 2004-2005: 90 per cent Target 2006-2007: 95 per cent (ii) Quantitative and qualitative benefits deriving from the introduction of new policies and procedures, reflecting increase in the percentage of programme managers indicating satisfaction with delegated authority and support provided *Performance measures*: Percentage of offices introducing innovative and cost-effective managerial practices within a formalized environment of delegated authority 2002-2003: not applicable Estimate 2004-2005: 80 per cent Target 2006-2007: 90 per cent
(b) Improved business processes	(b) (i) An improvement in timeliness (reduction in the number of months, weeks, or days) required by business process

	Performance measures: Number of areas of business processes with reduced timeline requirements 2002-2003: not applicable Estimate 2004-2005: 1 area Target 2006-2007: 3 areas (ii) Amount of efficiency gains resulting from business process improvements *Performance measures*: Percentage of offices in the Secretariat reporting efficiency gains 2002-2003: not applicable Estimate 2004-2005: 50 per cent Target 2006-2007: 90 per cent
(c) Improved methods, tools and techniques to assess efficiency and productivity in key management and service functions	(c) Number of benchmarks and other improved methods and tools utilized by the Secretariat to assess efficiency and productivity and submission of reports to the General Assembly on them *Performance measures*: 2002-2003: not applicable Estimate 2004-2005: none foreseen Target 2006-2007: 3 benchmarks

External factors

28A.18 The objective and expected accomplishments set out in the table 28A.10 are expected to be achieved on the assumption that that the stakeholders fulfil their responsibilities and obligations

Outputs

28A.19 During the biennium 2006-2007, the following outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies:

(i) Substantive servicing of meetings: approximately 12 formal meetings and 25 informal consultations of the Fifth Committee; approximately 3 formal meetings and 6 informal consultations of the Committee on Programme and Coordination; and approximately 5 meetings of the Advisory Committee on Administrative and Budgetary Questions;

(ii) Parliamentary documentation: approximately 20 reports to the General Assembly, including notes by the Secretary-General commenting on reports and recommendations

of the Joint Inspection Unit (10); reports of the Secretary-General concerning the review of the efficiency of the administrative and financial functioning of the United Nations (5); reports on the implementation of recommendations of the Board of Auditors (5); and a biennial report on the United Nations system-wide management improvements;

(b) Administrative support services:

(i) Oversight support: consolidated reports to the oversight bodies on the status of their recommendations (7) and consolidated responses to draft reports and management letters (40); consolidated Secretary-General's comments to the Chief Executives Board for Coordination on the implementation of the recommendations of the Joint Inspection Unit (10); semi-annual reports to the Management Performance Board and the Oversight Committee (4); and responses to requests for exceptions to the standards of accommodation for air travel (300);

(ii) Development of a suitable application for consolidating into one system, tracking of the follow-up to the recommendations of the Board of Auditors and automating the exchange of information between the Administration and the Board;

(iii) Development of new administrative policies and streamlined procedures, including redefinition of roles and responsibilities of central management and programme managers, alignment of administrative practices with global compact principles and time standards for delivery of services;

(iv) Organizing the client surveys, review and analysis of data from client surveys and development of measures towards progress in attaining greater client orientation in the design and delivery of administrative services;

(v) Management of data for tracking the progress and impact of United Nations system-wide management improvement measures and preparation of a biannual report for the General Assembly;

(vi) Maintenance of a management performance reporting system focusing on key resource management issues and preparation of an executive information report on management for use by the departmental heads in the context of the annual programme management plan review with the Secretary-General.

Table 28A.11 **Resource requirements: management services**

(Thousands of United States dollars)

(1) Regular budget

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Regular budget				
Post	2 630.1	1 797.1	9	7
Non-post	114.5	101.5	—	—
Subtotal	**2 744.6**	**1 898.6**	**9**	**7**
Extrabudgetary	405.7	274.9	1	1
Total	**3 150.3**	**2 173.5**	**10**	**8**

28A.20 Resources amounting to $1,898,600 would provide for the continuation of seven posts in the Oversight Unit and the related non-post resources. The decrease of $833,000 for posts reflects the reorganization of the activities under management services involving the redeployment of one D-2 post to the immediate Office of the Under-Secretary-General to accommodate the position of the Director of the Office, with the responsibilities detailed in paragraph 28A.15 above, and one P-5 post to the area of administration of justice for the Chief of the Administration of Justice Unit. It also reflects the redeployment to that Unit of one P-4 post from section 10, least developed countries, landlocked developing countries and small island developing States, in exchange for the P-5 post redeployed to section 10, under the terms of paragraph 14 of resolution 58/270 of 23 December 2003. The proposals also reflect a net decrease in non-post requirements of $13,000 owing to a decrease in the level of resources for consultants and experts and general operating expenses, partly offset by additional requirements under supplies and materials.

2. Administration of justice

Resource requirements (before recosting): $1,967,000

28A.21 This component of the subprogramme is under the responsibility of the Administration of Justice Unit and of the secretariats of the Headquarters Joint Appeals Board and Joint Disciplinary Committee, the Panel of Counsel and the Panel on Discrimination and Other Grievances, should the Assembly decide that its functioning should continue, in their respective fields of responsibility. While the resources for these activities are presented in a consolidated manner, the New York secretariats of the Joint Appeals Board and Joint Disciplinary Committee and the Panels are operationally independent.

28A.22 The main objective of this subprogramme remains to facilitate a fair and effective system of justice in the Secretariat. It will be accomplished by strengthening and streamlining the various components of the internal system of justice and by improving the servicing of the internal administrative bodies responsible for advising the Secretary-General on disciplinary and/or appeal cases in a transparent and reasonably swift manner, with due respect for confidentiality. In the context of this subprogramme the Administration of Justice Unit is also responsible for making recommendations for the amendment and/or promulgation of staff rules and administrative issuances, policies, procedures and machinery for the proper functioning of the internal justice system and for preparation of the Secretary-General's reports on the administration of justice.

28A.23 In line with the above-stated objectives, a number of measures are foreseen for strengthening capacity, aimed at improving the functioning of the administration of justice throughout the Secretariat. It is proposed that a full-time presiding officer of the Joint Appeals Board be established, in line with the recommendation of the Office of Internal Oversight Services (see A/59/408). The presiding officer, chosen every two years from among the chairpersons of the Board, will help to streamline the work of the Board, improve the effectiveness and quality of the process and expedite the handling of cases. Also, as part of these measures, the Administration of Justice Unit is to be established through the consolidation of resources dedicated within the Office of the Under-Secretary-General to administration of justice activities, including the redeployment of a P-5 post from the management services area to accommodate the position of Chief of the Administration of Justice Unit. The existing capacity of the secretariat of the Joint Appeals Board and Joint Disciplinary Committee will also be strengthened with establishment of an additional P-3 post for the Legal Officer, to be financed from extrabudgetary resources (peacekeeping support account). Furthermore, it is proposed that a capacity for legal advice to staff within the framework of the Panel of Counsel at Headquarters and regional headquarters be created by establishing a Legal Officer position at the P-4 level, to be financed from the same extrabudgetary resources.

Table 28A.12 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To ensure the fairness and effectiveness of the internal system of justice in the resolution and adjudication of internal grievances.

Expected accomplishments of the Secretariat	Indicators of achievement
(a) A system of internal justice that is consistent and in conformity with the human resources policies and rules of the Organization	(a) (i) Decreased average amount of time required for the final disposition of cases *Performance measures:* Joint Appeals Board and Joint Disciplinary Committee 2002-2003: • Appeals: 2.6 years • Disciplinary cases: 3.5 months Estimate 2004-2005: • Appeals: 2.3 years • Disciplinary cases: 3 months Target 2006-2007: • Appeals: 2 years • Disciplinary cases: 2 months (ii) Increased percentage of responses indicating satisfaction with the fairness and effectiveness of the system of internal justice *Performance measures:* Percentage of respondents expressing satisfaction in the Department of Management client survey 2002-2003: not applicable Estimate 2004-2005: no survey is foreseen Target 2006-2007: to be determined

(b) Measures to ensure timely participation of managers in the administration of justice process	(b) Material reduction in delays or extension of cases resulting from the failure of managers to respond *Performance measures:* Percentage indicating the participation of managers at all stages of the process 2002-2003: not applicable Estimate 2004-2005: 80 per cent Target 2006-2007: 100 per cent

External factors

28A.24 The objective and expected accomplishments detailed in table 28A.12 are expected to be achieved on the assumption that:

(a) There is no significant increase in the number of cases for administrative review and appeal cases;

(b) There is no major shortfall in funding of the administration of justice services.

Outputs

28A.25 During the biennium 2006-2007, the following outputs will be delivered (regular budget and extrabudgetary resources):

(a) Servicing of the intergovernmental and expert bodies:

(i) Substantive servicing of meetings: approximately 4 formal meetings and 8 informal consultations of the Fifth Committee and approximately 4 meetings of the Advisory Committee on Administrative and Budgetary Questions;

(ii) Parliamentary documentation: annual reports to the General Assembly on the administration of justice in the Secretariat (2) and annual reports to the General Assembly on the outcome of the work of the Joint Appeals Board (2);

(b) Administrative support services:

(i) Provision of advice to the Secretary-General on the disposition of staff grievances, appeals and disciplinary matters;

(ii) Substantive and technical servicing of the Headquarters Joint Appeals Board, Joint Disciplinary Committee and Panel of Counsel;

(iii) Training of the members of the panels of the Joint Appeals Board on substantive and procedural aspects of the internal justice system;

(iv) Provision of assistance in the settlement of cases and advice to staff members on appeals and disciplinary matters;

(v) Provision of advice concerning amendments to the Staff Rules, administrative issuances and policies concerning disciplinary proceedings, appeals and related matters.

Table 28A.13 **Resource requirements: administration of justice**

(Thousands of United States dollars)

(1) Regular budget

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Regular budget				
Post	1 297.1	1 836.2	7	9
Non-post	130.8	130.8	-	-
Subtotal	**1 427.9**	**1 967.0**	**7**	**9**
Extrabudgetary	926.5	1 507.5	4	6
Total	**2 354.4**	**3 474.5**	**11**	**15**

28A.26 The amount of $1,967,000 covers the costs of nine posts and the related non-post requirements in the Administration of Justice Unit and the requirements of the Joint Appeals Board and Joint Disciplinary Committee at Headquarters. The increase of $539,100 in post resources is attributed to: (a) the internal redeployment of one P-5 post from management services to accommodate the position of Chief of the Unit, in line with the reorganization of the Office of the Under-Secretary-General, and (b) the establishment of one P-5 post for a full-time presiding officer of the Joint Appeals Board in response to the recommendation of the Office of Internal Oversight Services (see A/59/408), as detailed in paragraph 28A.23 above. The non-post requirements, at the maintenance level, would provide for general temporary assistance to supplement the permanent capacity of the secretariat of the Joint Appeals Board and Joint Disciplinary Committee at Headquarters, travel of the Secretary to other headquarters for coordination of work and maintaining uniformity in recommendations of the Joint Appeals Board and general operating expenses and equipment required for those activities.

Subprogramme 2
Services to the Fifth Committee of the General Assembly and to the Committee for Programme and Coordination

Resource requirements (before recosting): $1,242,300

28A.27 The secretariat of the Fifth Committee of the General Assembly and of the Committee for Programme and Coordination provides substantive and technical secretariat support to them, including by organizing the substantive support for these Committees from the departments and offices of the Secretariat, as well as through:

(a) Proactive assistance to the chairpersons and bureaux of the Committees in strengthening and revitalizing their work and the provision of analytical and historical information on their proceedings with a view to developing appropriate proposals for review by the committees concerned;

(b) Proactive assistance to representatives of Member States on all matters relating to the effective scheduling and conduct of meetings, including the provision of an advance programme of work and timely issuance of reports and communications;

(c) Coordination of the implementation of the resolutions, decisions and recommendations adopted by the Committees.

Table 28A.14 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To facilitate deliberations and decision-making by the Fifth Committee and the Committee for Programme and Coordination

Expected accomplishments of the Secretariat	Indicators of achievement
Improved communication on organizational and procedural aspects of meetings as well as enhanced substantive and technical and secretariat support to the Member States and other participants at the meetings	(i) Timely preparation and submission of the programmes of work and the final reports of the Fifth Committee and the Committee for Programme and Coordination to the General Assembly *Performance measures:* Percentage of meetings conducted in a timely, orderly and procedurally correct manner 2002-2003: 90 per cent Estimate 2004-2005: 100 per cent Target 2006-2007: 100 per cent (ii) Decrease in the percentage of representatives of Member States in the Fifth Committee and Committee for Programme and Coordination expressing dissatisfaction with the conduct of meetings and with the level and quality of technical secretariat services *Performance measures:* 2002-2003: not applicable Estimate 2004-2005: zero per cent dissatisfied Target 2006-2007: zero per cent dissatisfied

External factors

28A.28 The objective and expected accomplishments detailed in table 28A.14 are expected to be achieved on the assumption that:

(a) Meetings and sessions are held as planned and proposals from Member States with regard to the agreed programme of work and requests for documentation are received in a timely manner;

(b) There is active and timely participation, cooperation and collaboration by Member States in the proceedings of each Committee.

Outputs

28A.29 During the biennium 2006-2007, the following outputs will be delivered (regular budget and extrabudgetary resources):

(a) Servicing the Fifth Committee and the Committee for Programme and Coordination:

(i) Substantive and/or technical services for formal meetings and informal consultations of the Fifth Committee and the Committee for Programme and Coordination (approximately 370 meetings and consultations) for the effective delivery of their mandates;

(ii) Planning and organization of activities and services related to sessions of the Committees;

(iii) Advice to the chairpersons and bureaux of the Committees and Member States;

(iv) Notes on the programme of work and on the status of documentation; 85 procedural notes for the chairpersons; substantive summaries of the meetings; and working and background papers, as required;

(b) Other substantive activities: maintenance and update of the websites of the Committees.

Table 28A.15 **Resource requirements**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Regular budget				
Post	1 205.3	1 205.3	5	5
Non-post	37.0	37.0	-	-
Subtotal	**1 242.3**	**1 242.3**	**5**	**5**
Extrabudgetary	-	262.1	-	1
Total	**1 242.3**	**1 504.4**	**5**	**6**

28A.30 Resources amounting to $1,242,300 will provide for the continuation of five posts and the operational requirements of the secretariat, including overtime, general operating expenses and funds for the replacement of office automation equipment.

C. Programme support

Resource requirements (before recosting): $3,464,700

28A.31 The Executive Office of the Department of Management provides central administrative services, support and advice for the Department as a whole, comprising the Office of the Under-Secretary-General, the Office of Programme Planning, Budget and Accounts, the Office of Human Resources Management, the Office of Central Support Services and the capital master plan project group, in the areas of human resources, financial and general administration. It also provides similar administrative services to the secretariats of the Advisory Committee on Administrative and

Budgetary Questions and the Board of Auditors. Furthermore, it centrally administers the provisions for rental of premises and alterations for the Secretariat at Headquarters as a whole.

Table 28A.16 **Resource requirements**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Regular budget				
Post	3 263.2	3 263.2	17	17
Non-post	111.5	201.5	-	-
Subtotal	**3 374.7**	**3 464.7**	**17**	**17**
Extrabudgetary	1 694.7[a]	3 270.4[a]	-	-
Total	**5 069.4**	**6 735.1**	**17**	**17**

[a] Includes peacekeeping support account resources centrally administered by the Executive Office for contractual services, general operating expenses, supplies and materials and furniture and equipment for the Department of Management as a whole.

28A.32 The resources in the amount of $3,464,700 would provide for the continuation of 17 posts and related non-post requirements. The non-post resources would cover the requirements for overtime, general operating expenses, supplies and furniture and equipment for the Executive Office. In addition, a new provision of $90,000 is proposed with respect to the Office of the Under-Secretary-General as a whole to cover the Office's share of centrally provided data-processing infrastructure services and maintenance costs, including those of storage area networks, application servers, departmental servers, back-up units and desktop connectivity.

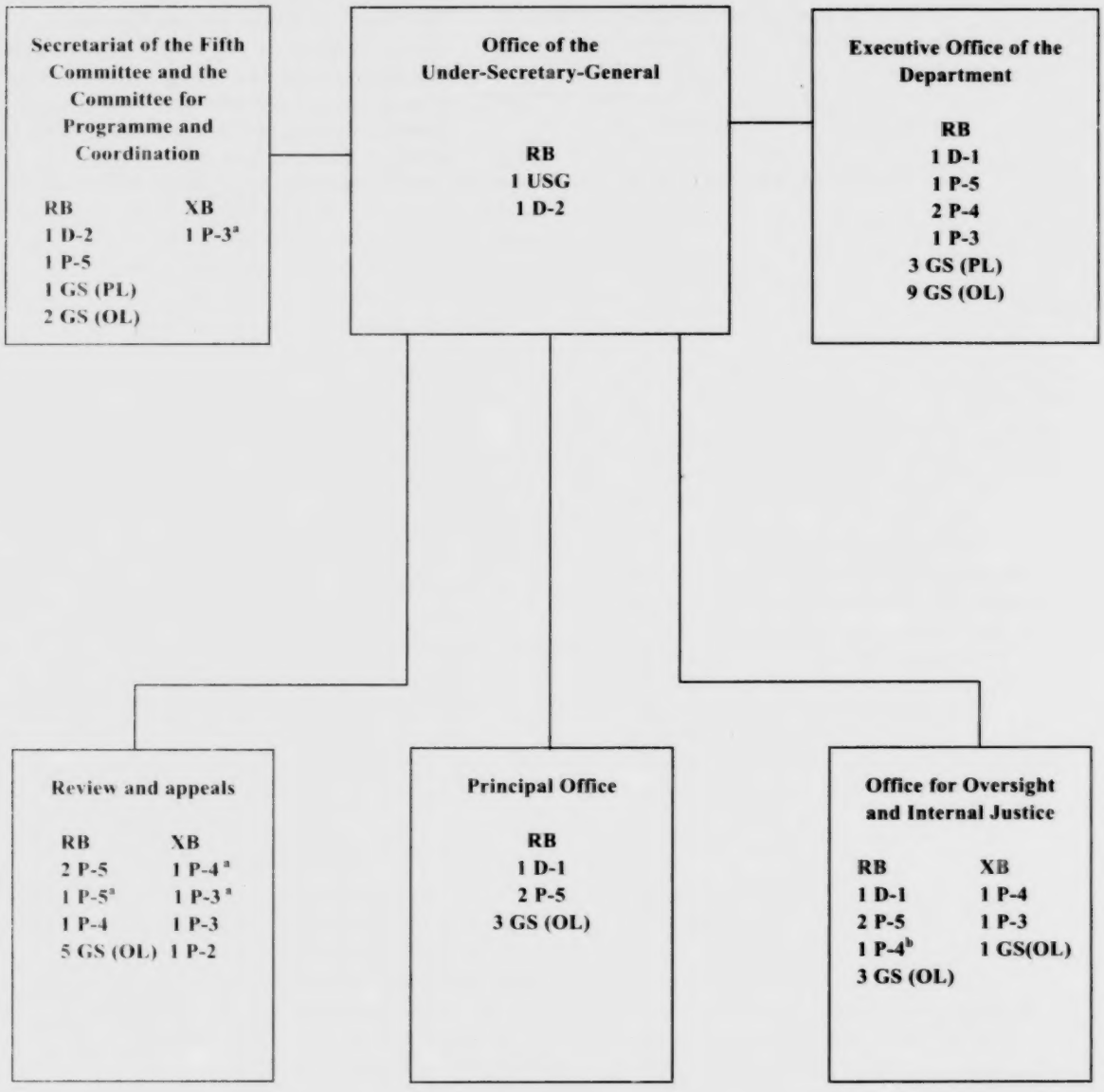
Table 28A.17 **Summary of follow-up action taken to implement the relevant recommendations of the oversight bodies**

Brief description of the recommendation	*Action taken to implement the recommendation*
Advisory Committee on Administrative and Budgetary Questions (A/58/7)	
The Committee observed that in section 29A of the proposed programme budget for the biennium 2004-2005, results were not clearly identified and that the structure of resource allocation was not based on outputs and results. In addition, the Committee believed that there was a need to study the best way for the Management Policy Office and the Oversight Support Unit to provide management services. The Committee expected that in the future a list of projects and time frames for implementing them would be provided and believed that the respective roles of the Management Policy Office and Oversight Support Unit should be clarified (paras. VIII.13 and VIII.14).	The proposed programme budget for 2006-2007 provides for each subprogramme indications of the outcomes foreseen and of the resources that will be dedicated to each activity. The Office of the Under-Secretary-General has been reorganized in 2005 to focus on strengthening accountability in the Secretariat. In this context, the Office for Management Improvement and Oversight Support has been restructured into the Office for Oversight and Internal Justice. The Office will support accountability activities, while continuing to provide management services and ensuring the effective functioning of the internal system of justice.
The Committee considered that the Secretary-General's report on progress and impact assessment of management improvement measures (A/58/70) did not meet its objectives of providing an account of progress achieved as a result of management improvement measures (para. VIII.15).	A new report on progress and impact assessment of management improvement measures is under preparation. The report will address the Advisory Committee's concerns and will reflect a systematic approach in accounting for progress in administrative and financial management reform in the Secretariat. The report is scheduled for submission to the Committee for Programme and Coordination at its session in June 2005.
Board of Auditors (A/59/5 (vol. I), chap. II)	
The Board recommended that the Administration: (a) implement a comprehensive and well-communicated corruption and fraud prevention plan in the United Nations system, (b) establish a corruption and fraud prevention committee that would serve as an effective framework and coordination point for a United Nations system corruption and fraud prevention mechanism, (c) conduct ethics, corruption and	The Administration agrees with the Board's recommendation, which essentially summarizes the overall concerns with respect to the adoption of a formal mechanism dealing with fraud, presumptive fraud and allegations of corruption throughout the United Nations system. However, some of the Board's comments may give the mistaken impression to the uninitiated reader that the

Brief description of the recommendation	*Action taken to implement the recommendation*
fraud awareness training sessions and workshops among managers, international and local employees and other stakeholders, (d) develop appropriate resolution mechanisms for reported and detected incidents and allegations of corruption and fraud and (e) review the investigation processes at Offices away from Headquarters (para. 349).	potential for large-scale fraudulent and corrupt activities is widespread. The Administration assigns high priority to the issues of fraud and corruption and several mechanisms for addressing them are embodied in the Financial Regulations and Rules of the Organization and in established procedures that are all geared towards ensuring adequate internal controls to minimize such occurrences.

Department of Management: Office of the Under-Secretary-General

Organizational structure and post distribution for the biennium 2006-2007



[a] New post.

[b] Redeployment of a P-4 post in this section in exchange for a P-5 post redeployed outside the Department.

4 April 2005

Supplementary financial information for the Advisory Committee on Administrative and Budgetary Questions*

Proposed programme budget for the biennium 2006-2007

Section 28A
Office of the Under-Secretary-General for Management

* Not for distribution.

05-29458 (E)

Indicative resource requirements
Office of the Under-Secretary-General for Management

Table S.28A.1 **Requirements by component and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Component	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
A. Executive direction and management	1 956.9	2 728.5	(80.3)	(2.9)	2 648.2	157.2	2 805.4
B. Programme of work	4 891.7	5 414.8	(306.9)	(5.7)	5 107.9	336.5	5 444.4
C. Programme support	3 250.7	3 374.7	90.0	2.7	3 464.7	259.2	3 723.9
Subtotal	**10 099.3**	**11 518.0**	**(297.2)**	**(2.6)**	**11 220.8**	**752.9**	**11 973.7**

(2) *Extrabudgetary*

2002-2003 expenditure	*2004-2005 estimate*	*Source of funds*	*2006-2007 estimate*
		(a) Services in support of:	
		(i) United Nations organizations	
19.1	-	Support to extrabudgetary administrative structures	-
		(ii) Extrabudgetary activities	
734.2	783.3	Support to extrabudgetary substantive activities	749.3
862.8	2 146.7	Peacekeeping operations[a]	4 565.6
		(b) Substantive activities	
650.5	96.8	United Nations Fund for International Partnerships	
-	-	(c) Operational projects	-
2 266.6	**3 026.8**		**5 314.9**
12 365.9	**14 544.8**		**17 288.6**

[a] Includes peacekeeping support account resources centrally administered by the Executive Office for contractual services, general operating expenses, supplies and materials and furniture and equipment for the Department of Management as a whole. Rental of premises and alterations/accommodations for all departments, although centrally administered by the Executive Office, are shown under section 28D, Office of Central Support Services.

Table S.28A.2 Requirements by object of expenditure

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
Posts	9 584.6	10 441.4	135.8	1.3	10 577.2	720.4	11 297.6
Other staff costs	191.9	256.5	(110.6)	(43.1)	145.9	7.3	153.2
Consultants and experts	75.3	470.2	(413.6)	(88.0)	56.6	2.8	59.4
Travel of staff	55.1	64.8	-	-	64.8	3.2	68.0
Contractual services	-	-	55.1	-	55.1	2.8	57.9
General operating expenses	151.1	191.3	21.8	11.4	213.1	10.9	224.0
Hospitality	0.8	0.8	-	-	0.8	-	0.8
Supplies and materials	17.5	6.8	18.2	267.6	25.0	1.4	26.4
Furniture and equipment	23.0	86.2	(3.9)	(4.5)	82.3	4.1	86.4
Subtotal	**10 099.3**	**11 518.0**	**(297.2)**	**(2.6)**	**11 220.8**	**752.9**	**11 973.7**

(2) *Extrabudgetary*[a]

Object of expenditure	*2002-2003 expenditure*	*2004-2005 estimate*	*2006-2007 estimate*
Posts	616.0	1 186.2	2 029.3
Other staff costs	416.3	186.1	120.0
Consultants	8.0	-	-
Travel of staff	13.3	-	-
Contractual services	529.5	1 176.4	2 630.4
General operating expenses	483.1	426.9	375.2
Supplies and materials	168.6	46.6	160.0
Furniture and equipment	31.8	4.6	-
Subtotal	**2 266.6**	**3 026.8**	**5 314.9**
Total (1) and (2)	**12 365.9**	**14 544.8**	**17 288.6**

[a] Includes peacekeeping support account resources centrally administered by the Executive Office for contractual services, general operating expenses, supplies and materials and furniture and equipment for the Department of Management as a whole. Rental of premises and alterations/accommodations for all departments, although centrally administered by the Executive Office, are shown under section 28D, Office of Central Support Services.

Table S.28A.3 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2004-2005	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*
Professional and above								
USG	1	1	-	-	-	-	1	1
D-2	2	2	-	-	-	-	2	2
D-1	3	3	-	-	-	-	3	3
P-5	9	9	-	-	-	-	9	9
P-4 / 3	4	5	-	-	3	6	7	11
P-2/1	-	-	-	-	1	1	1	1
Subtotal	**19**	**20**	**-**	**-**	**4**	**7**	**23**	**27**
General Service								
Principal level	4	4	-	-	-	-	4	4
Other level	22	22	-	-	1	1	23	23
Subtotal	**26**	**26**	**-**	**-**	**1**	**1**	**27**	**27**
Total	**45**	**46**	**-**	**-**	**5**[a]	**8**[b]	**50**	**54**

[a] Includes extrabudgetary posts for support to the extrabudgetary substantive activities (two P-3 and one P-2/1 posts) and peacekeeping operations (one P-4 one General Service (Other level) posts)

[b] Includes extrabudgetary posts for support to the extrabudgetary substantive activities (two P-3 and one P-2/1 posts) and peacekeeping operations (two P-4, two P-3 and one General Service (Other level) posts).

A. Executive direction and management

Table S.28A.4 **Requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
Posts	1 758.5	2 045.7	429.7	21.0	2 475.4	148.5	2 623.9
Other staff costs	60.2	126.8	(110.6)	(87.2)	16.2	0.8	17.0
Consultants and experts	8.5	396.3	(396.3)	(100.0)	-	-	-
Travel of staff	42.6	47.4	-	-	47.4	2.4	49.8
General operating expenses	71.6	94.0	(1.2)	(1.3)	92.8	4.7	97.5
Hospitality	0.8	0.8	-	-	0.8	-	0.8
Supplies and materials	12.9	4.2	2.0	47.6	6.2	0.4	6.6
Furniture and equipment	1.8	13.3	(3.9)	(29.3)	9.4	0.4	9.8
Subtotal	**1 956.9**	**2 728.5**	**(80.3)**	**(2.9)**	**2 648.2**	**157.2**	**2 805.4**

(2) *Extrabudgetary*

	2002-2003 expenditure	*2004-2005 estimate*	*2006-2007 estimate*
Subtotal	-	-	-
Total (1) and (2)	**1 956.9**	**2 728.5**	**2 805.4**

Table S.28A.5 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2004-2005	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*
Professional and above								
USG	1	1	-	-	-	-	1	1
D-2	-	1	-	-	-	-	-	1
D-1	1	1	-	-	-	-	1	1
P-5	2	2	-	-	-	-	2	2
Subtotal	**4**	**5**	**-**	**-**	**-**	**-**	**4**	**5**
General Service								
Other level	3	3	-	-	-	-	3	3
Subtotal	**3**	**3**	**-**	**-**	**-**	**-**	**3**	**3**
Total	**7**	**8**	**-**	**-**	**-**	**-**	**7**	**8**

Resource requirements (before recosting)

Posts

S.28A.1 The estimated requirements of $2,475,400, reflecting an increase of $429,700, relate to salaries and common staff costs for eight posts providing immediate support to the Under-Secretary-General for Management and other top management of the Department. The post establishment includes a D-2 post previously budgeted under subprogramme 1, Management Services and now redeployed to the immediate office. These changes reflect the reorganization of the immediate support to the Under-Secretary-General and three Assistant-Secretaries-General to strengthen the central monitoring and coordination capacity in providing an integrated policy approach by the Under-Secretary-General to management issues Secretariat-wide. The D-2 post is intended for the Director of the Office whose responsibilities would comprise directing and supervision of staff of the Office of the Under-Secretary-General, and advising the Under-Secretary-General and Assistant Secretaries-General on policy issues of management reform.

Other staff costs

S.28A.2 The provision of $16,200, reflecting a decrease of $110,600, is for overtime for essential support during periods of peak workload, in particular sessions of the General Assembly. The decrease relates to a non-recurrent provision approved in the biennium 2004-2005 to provide for the evaluation and strengthening of safety and security of the Organization.

Travel of staff

S.28A.3 The provision of $47,400, at the maintenance level, relates to the travel of the Under-Secretary-General and other senior staff of the Office to oversees offices on matters requiring their direct involvement.

General operating expenses

S.28A.4 Resource requirements of $92,800, reflecting a decrease of $1,200, relate to the Office's share of the maintenance and support of office automation equipment and the communications requirements of the Office as a whole.

Hospitality

S.28A.5 The provision of $800, at the maintenance level, relates to official functions of the Office.

Supplies and materials

S.28A.6 The provision of $6,200, reflecting an increase of $2,000, would cover the requirements for supplies of the Office as a whole, based on past expenditure experience.

Furniture and equipment

S.28A.7 Resources totalling $9,400, reflecting a decrease of $3,900, relate to the upgrading and replacement of office automation equipment in line with established replacement cycles.

B. Programme of work

Table S.28A.6 **Requirements by subprogramme and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Component	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
B. Programme of work							
1. Management services and administration of justice							
a. Management services	2 374.2	2 744.6	(846.0)	(30.8)	1 898.6	117.9	2 016.5
b. Administration of justice	1 354.3	1 427.9	539.1	37.8	1 967.0	133.5	2 100.5
2. Secretariat of the Fifth Committee of the General Assembly and the Committee for Programme and Coordination	1 163.3	1 242.3	-	-	1 242.3	85.1	1 327.4
Subtotal	**4 891.8**	**5 414.8**	**(306.9)**	**(5.7)**	**5 107.9**	**336.5**	**5 444.4**

(2) *Extrabudgetary*

2002-2003 expenditure	*2004-2005 estimate*	*Source of funds*	*2006-2007 estimate*
		(a) Services in support of:	
		(i) United Nations organizations	
19.1	-	Support to extrabudgetary administrative structures	-
		(ii) Extrabudgetary activities	
734.2	783.3	Support to extrabudgetary substantive activities	749.3
75.1	452.1	Peacekeeping operations	1 295.2
		(b) Substantive activities	
650.5	96.8	United Nations Fund for International Partnerships	-
-	-	(c) Operational projects	-
1 478.9	**1 332.2**		**2 044.5**
6 370.7	**6 747.0**		**7 488.9**

Table S.28A.7 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2004-2005	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*
Professional and above								
D-2	2	1	-	-	-	-	2	1
D-1	1	1	-	-	-	-	1	1
P-5	6	6	-	-	-	-	6	6
P-4 / 3	1	2	-	-	3	6	4	8
P-2 / 1	-	-	-	-	1	1	1	1
Subtotal	**10**	**10**	**-**	**-**	**4**	**7**	**14**	**17**
General Service								
Principal level	1	1	-	-	-	-	1	1
Other level	10	10	-	-	1	1	11	11
Subtotal	**11**	**11**	**-**	**-**	**1**	**1**	**12**	**12**
Total	**21**	**21**	**-**	**-**	**5**[a]	**8**[b]	**26**	**29**

[a] Includes extrabudgetary posts for support to the extrabudgetary substantive activities (two P-3 and one P-2/1 posts) and peacekeeping operations (one P-4 and one General Service (Other level) posts).

[b] Includes extrabudgetary posts for support to the extrabudgetary substantive activities (two P-3 and one P-2/1 posts) and peacekeeping operations (two P-4, two P-3 and one General Service (Other level) posts).

Table S.28A.8 **Percentage between subprogrammes**

Component	*Regular budget*	*Extrabudgetary*
B. Programme of work		
1. Management services and administration of justice	75.7	87.2
2. Secretariat of the Fifth Committee of the General Assembly and the Committee for Programme and Coordination	24.3	12.8
Total	**100.0**	**100.0**

Subprogramme 1
Management services and administration of justice

Table S.28A.9 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*2002-2003 expenditure*	*2004-2005[a] appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
Posts	3 508.2	3 927.2	(293.9)	(7.5)	3 633.3	239.7	3 873.0
Other staff costs	94.1	101.7	-	-	101.7	5.1	106.8
Consultants and experts	66.8	73.9	(17.3)	(23.4)	56.6	2.8	59.4
Travel of staff	12.5	17.4	-	-	17.4	0.8	18.2
General operating expenses	45.1	42.5	(11.9)	(28.0)	30.6	1.6	32.2
Supplies and materials	1.7	-	16.2	-	16.2	0.8	17.0
Furniture and equipment	-	9.8	-	-	9.8	0.6	10.4
Subtotal	**3 728.5**	**4 172.5**	**(306.9)**	**(7.4)**	**3 865.6**	**251.4**	**4 117.0**

(2) *Extrabudgetary*

2002-2003 expenditure	*2004-2005 estimate*	*Source of funds*	*2006-2007 estimate*
		(a) Services in support of:	
		(i) United Nations organizations	
19.1	-	Support to extrabudgetary administrative structures	-
		(ii) Extrabudgetary activities	
734.2	783.3	Support to extrabudgetary substantive activities	749.3
75.1	452.1	Peacekeeping operations	1 033.1
		(b) Substantive activities	
650.5	96.8	United Nations Fund for International Partnerships	-
-	-	(c) Operational projects	-
1 478.9	**1 332.2**	**Subtotal**	**1 782.4**
5 207.4	**5 504.7**	**Total (1) and (2)**	**5 899.4**

Table S.28A.10 **Post requirements**

Category	Established regular budget posts		Temporary posts: Regular budget		Temporary posts: Extrabudgetary		Total	
	2004-2005	2006-2007	2004-2005	2006-2007	2004-2005	2006-2007	2004-2005	2006-2007
Professional and above								
D-2	1	-	-	-	-	-	1	-
D-1	1	1	-	-	-	-	1	1
P-5	5	5	-	-	-	-	5	5
P-4 / 3	1	2	-	-	3	5	4	7
P-2 / 1	-	-	-	-	1	1	1	1
Subtotal	**8**	**8**	**-**	**-**	**4**	**6**	**12**	**14**
General Service								
Other level	8	8	-	-	1	1	9	9
Subtotal	**8**	**8**	**-**	**-**	**1**	**1**	**9**	**9**
Total	**16**	**16**	**-**	**-**	**5**[a]	**7**[b]	**21**	**23**

[a] Includes extrabudgetary posts for support to the extrabudgetary substantive activities (two P-3 and one P-2/1 posts) and peacekeeping operations (one P-4 and one General Service (Other level) posts).

[b] Includes extrabudgetary posts for support to the extrabudgetary substantive activities (two P-3 and two P-2/1 posts) and peacekeeping operations (two P-4, one P-3 and one General Service (Other level) posts).

A. Management services

Table S.28A.11 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	2002-2003 expenditure	2004-2005 appropriation	Resource growth: Amount	Resource growth: Percentage	Total before recosting	Recosting	2006-2007 estimate
Posts	2 262.7	2 630.1	(833.0)	(31.7)	1 797.1	112.9	1 910.0
Other staff costs	2.2	-	-	-	-	-	-
Consultants and experts	66.8	73.9	(17.3)	(23.4)	56.6	2.8	59.4
Travel of staff	12.5	13.7	-	-	13.7	0.6	14.3
General operating expenses	28.3	23.9	(11.9)	(49.8)	12.0	0.6	12.6
Supplies and materials	1.7	-	16.2	-	16.2	0.8	17.0
Furniture and equipment	-	3.0	-	-	3.0	0.2	3.2
Subtotal	**2 374.2**	**2 744.6**	**(846.0)**	**(30.8)**	**1 898.6**	**117.9**	**2 016.5**

(2) *Extrabudgetary*

2002-2003 expenditure	*2004-2005 estimate*	*Source of funds*	*2006-2007 estimate*
		(a) Services in support of:	
		(i) United Nations organizations	
-	-	Support to extrabudgetary administrative structures	-
		(ii) Extrabudgetary activities	
259.8	308.9	Support to extrabudgetary substantive activities	274.9
-	-	Peacekeeping operations	-
		(b) Substantive activities	
650.5	96.8	United Nations Fund for International Partnerships	-
-	-	(c) Operational projects	-
910.3	**405.7**		**274.9**
3 284.5	**3 150.3**		**2 291.4**

Table S.28A.12 **Post requirements**

	Established regular budget posts		*Temporary posts*					
			Regular budget		*Extrabudgetary*		*Total*	
Category	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*
Professional and above								
D-2	1	-	-	-	-	-	1	-
D-1	1	1	-	-	-	-	1	1
P-5	4	2	-	-	-	-	4	2
P-4 / 3	-	1	-	-	1	1	1	2
Subtotal	**6**	**4**	**-**	**-**	**1**	**1**	**7**	**5**
General Service								
Other level	3	3	-	-	-	-	3	3
Subtotal	**3**	**3**	**-**	**-**	**-**	**-**	**3**	**3**
Total	**9**	**7**	**-**	**-**	**1[a]**	**1[b]**	**10**	**8**

[a] Includes one extrabudgetary P-3 post for support to extrabudgetary substantive activities

[b] Includes one extrabudgetary P-3 post for support to extrabudgetary substantive activities

Resource requirements (before recosting)

Posts

S.28A.8 Estimated requirements of $1,797,100, reflecting a decrease of $833,000 comprise the requirements for the Oversight Unit of the Office for Oversight and Internal Justice, including provisions for seven posts as detailed in table S.28A.12 above. The decrease relates to the redeployment of a D-2 post to the immediate office of the Under-Secretary-General, as detailed in paragraph S.28A.1, above and the redeployment of one P-5 post for administration of justice under subprogramme 1 b below, to provide for a Chief of the Administration of Justice Unit (see paragraph S.28A.14). It also reflects the redeployment of one P-5 post from this section to the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States under section 10, in exchange for a P-4 post from that section, under the terms of paragraph 14 of resolution 58/270.

Consultants and experts

S.28A.9 A provision of $56,600, reflecting a decrease of $17,300, would provide for consultancy services in different management areas, including the upgrading of the Progress Impact Reporting System, the alignment of administrative practices with global principles, and a study of time standards for delivery of services.

Travel of staff

S.28A.10 The estimated requirements of $13,700, at the maintenance level, are for travel of staff of the Oversight Unit to offices away from Headquarters to deal with management issues.

General operating expenses

S.28A.11 Provision of $12,000, reflecting a decrease of $11,900 would cover the share in the maintenance and support of the LAN technical infrastructure and central servers for support of central management services, as well as maintenance of office automation equipment.

Supplies and materials

S.28A.12 A new provision of $16,200 under this heading would cover the cost of award pins, publicity panels, commemorative books and other supplies for the UN 21 Awards in the context of the Secretary-General's initiatives aiming at promoting productivity improvements in the Secretariat.

Furniture and equipment

S.28A.13 The provision of $3,000, at the maintenance level, would cover the updating and replacement of office automation equipment in line with established replacement cycles.

B. Administration of justice

Table S.28A.13 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
Posts	1 245.4	1 297.1	539.1	41.6	1 836.2	126.8	1 963.0
Other staff costs	92.0	101.7	-	-	101.7	5.1	106.8
Travel of staff	-	3.7	-	-	3.7	0.2	3.9
General operating expenses	16.9	18.6	-	-	18.6	1.0	19.6
Furniture and equipment	-	6.8	-	-	6.8	0.4	7.2
Subtotal	**1 354.3**	**1 427.9**	**539.1**	**37.8**	**1 967.0**	**133.5**	**2 100.5**

(2) *Extrabudgetary*

2002-2003 expenditure	*2004-2005 estimate*	*Source of funds*	*2006-2007 estimate*
		(a) Services in support of:	
		(i) United Nations organizations	
19.1	-	Support to extrabudgetary administrative structures	-
		(ii) Extrabudgetary activities	
474.4	474.4	Support to extrabudgetary substantive activities	474.4
75.1	452.1	Peacekeeping operations	1 033.1
		(b) Substantive activities	
-	-	United Nations Fund for International Partnerships	-
-	-	(c) Operational projects	-
568.6	**926.5**		**1 507.5**
1 922.9	**2 354.4**		**3 608.0**

Table S.28A.14 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2004-2005	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*
Professional and above								
P-5	1	3	-	-	-	-	1	3
P-4 / 3	1	1	-	-	2	4	3	5
P-2/1	-	-	-	-	1	1	1	1
Subtotal	**2**	**4**	**-**	**-**	**3**	**5**	**5**	**9**
General Service								
Other level	5	5	-	-	1	1	6	6
Subtotal	**5**	**5**	**-**	**-**	**1**	**1**	**6**	**6**
Total	**7**	**9**	**-**	**-**	**4**[a]	**6**[b]	**11**	**15**

[a] Includes extrabudgetary posts for support to extrabudgetary substantive activities (one P-3 and one P-2/1 posts) and peacekeeping operations (one P-4 and one General Service (Other level) posts).

[b] Includes extrabudgetary posts for support to extrabudgetary substantive activities (one P-3 and one P-2/1 posts) and peacekeeping operations (two P-4, one P-3 and one General Service (Other level) posts).

Resource requirements (before recosting)

Posts

S.28A.14 Requirements under this heading of $1,836,200, reflecting an increase of $539,100, relate to nine posts in total for the Administration of Justice Unit and the secretariat of JAB/JDC, Headquarters. The post establishment includes a new P-5 post for the Presiding Officer of the Joint Appeals Board proposed following a recommendation by the Office of Oversight Services in its report A/59/408, and the redeployment of a P-5 post formerly budgeted under Management Services to this area of activities to provide for a Chief of the Administration of Justice Unit. These measures reflect the steps taken to strengthen support to the administration of justice processes.

Other staff costs

S.28A.15 Requirements of $101,700, at the maintenance level, provide for general temporary assistance in the processing of cases for the Joint Appeals Board and the Joint Disciplinary Committee, in order to keep up with the flow of cases through a flexible and cost-effective use of resources during peak workload periods.

Travel of staff

S.28A.16 Requirements for travel of staff in the amount of $3,700, at the maintenance level, provide for travel to other duty stations, as required, to coordinate procedures and to maintain uniformity in the recommendations of the Joint Appeals Board.

General operating expenses

S.28A.17 Total resource requirements of $18,600, at the maintenance level, relate to the Unit's share in the costs of maintenance and support of the LAN technical infrastructure and central servers, as well as maintenance of office automation equipment.

Furniture and equipment

S.28A.18 Provision of $6,800, at the maintenance level, relates to the upgrading and replacement of existing office automation equipment in line with established replacement cycles.

Subprogramme 2
Services to the Fifth Committee of the General Assembly and the Committee for Programme and Coordination

Table S.28A.15 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
Posts	1 140.6	1 205.3	-	-	1 205.3	83.3	1 288.6
Other staff costs	19.8	20.1	-	-	20.1	1.0	21.1
General operating expenses	2.9	12.1	-	-	12.1	0.6	12.7
Furniture and equipment	-	4.8	-	-	4.8	0.2	5.0
Subtotal	**1 163.3**	**1 242.3**	**-**	**-**	**1 242.3**	**85.1**	**1 327.4**

(2) *Extrabudgetary*

	2002-2003 expenditure	*2004-2005 estimate*	*Source of funds*	*2006-2007 estimate*
			(a) Services in support of:	
			(i) United Nations organizations	
	-	-	Support to extrabudgetary administrative structures	-
			(ii) Extrabudgetary activities	
	-	-	Support to extrabudgetary substantive activities	-
	-	-	Peacekeeping operations	262.1
Subtotal	**-**	**-**		**262.1**
Total (1) and (2)	**1 163.3**	**1 242.3**		**1 589.5**

Table S.28A.16 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2004-2005	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*
Professional and above								
D-2	1	1	-	-	-	-	1	1
P-5	1	1	-	-	-	-	1	1
P-4 / 3	-	-	-	-	-	1	-	1
Subtotal	**2**	**2**	**-**	**-**	**-**	**1**	**2**	**3**
General Service								
Principal level	1	1	-	-	-	-	1	1
Other level	2	2	-	-	-	-	2	2
Subtotal	**3**	**3**	**-**	**-**	**-**	**-**	**3**	**3**
Total	**5**	**5**	**-**	**-**	**-**	**1**[a]	**5**	**6**

[a] Includes one extrabudgetary P-3 post financed from the support account for peacekeeping operation.

Resource requirements (before recosting)

Posts

S.28A.19 The estimated requirements of $1,205,300, relate to salaries and common staff costs for five posts in the Secretariat of the Fifth Committee and the Committee for Programming and Coordination.

Other staff costs

S.28A.20 The provision of $20,100, at the maintenance levels, is for overtime, to allow for essential support during periods of peak workload.

General operating expenses

S.28A.21 Resource requirements of $12,100, at the maintenance level, relate to the Secretariat's share in the costs of the maintenance of office automation equipment.

Furniture and equipment

S.28A.22 Resources totalling $4,800, at the maintenance level, relate to the replacement of office automation equipment in line with established replacement cycles.

C. Programme support

Table S.28A.17 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
Posts	3 177.3	3 263.2	-	-	3 263.2	248.9	3 512.1
Other staff costs	17.8	7.9	-	-	7.9	0.4	8.3
Contractual services	-	-	55.1	-	55.1	2.8	57.9
General operating expenses	31.5	42.7	34.9	81.7	77.6	4.0	81.6
Supplies and materials	2.8	2.6	-	-	2.6	0.2	2.8
Furniture and equipment	21.2	58.3	-	-	58.3	2.9	61.2
Subtotal	**3 250.6**	**3 374.7**	**90.0**	**2.7**	**3 464.7**	**259.2**	**3 723.9**

(2) *Extrabudgetary*

2002-2003 expenditure	*2004-2005 estimate*	*Source of funds*	*2006-2007 estimate*
		(a) Services in support of:	
		(i) United Nations organizations	
-	-	Support to extrabudgetary administrative structures	-
		(ii) Extrabudgetary activities	
-	-	Support to extrabudgetary substantive activities	-
787.7	1 694.7	Peacekeeping operations[a]	3 270.4
		(b) Substantive activities	
-	-	United Nations Fund for International Partnerships	-
-	-	(c) Operational projects	-
787.7	**1 694.7**	**Subtotal**	**3 270.4**
4 038.3	**5 069.4**	**Total (1) and (2)**	**6 994.3**

[a] Includes peacekeeping support account resources centrally administered by the Executive Office for contractual services, general operating expenses, supplies and materials and furniture and equipment for the Department of Management as a whole. Rental of premises and alterations/accommodations for all departments, although centrally administered by the Executive Office, are shown under section 28D, Office of Central Support Services.

Table S.28A.18 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2004-2005	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*	*2004-2005*	*2006-2007*
Professional and above								
D-1	1	1	-	-	-	-	1	1
P-5	1	1	-	-	-	-	1	1
P-4 / 3	3	3	-	-	-	-	3	3
Subtotal	**5**	**5**	**-**	**-**	**-**	**-**	**5**	**5**
General Service								
Principal level	3	3	-	-	-	-	3	3
Other level	9	9	-	-	-	-	9	9
Subtotal	**12**	**12**	**-**	**-**	**-**	**-**	**12**	**12**
Total	**17**	**17**	**-**	**-**	**-**	**-**	**17**	**17**

Resource requirements (before recosting)

Posts

S.28A.23 The requirements of $3,263,200, would provide for the continuation of the 17 posts reflected in table S.28A.18.

Other staff costs

S.28A.24 A provision of $7,900, at the maintenance level, is made for overtime to meet peak workload requirements.

Contractual services

S.28A.25 A new provision of $55,100, would cover the costs of the share of the Office of the Under-Secretary-General as a whole in centrally provided data-processing infrastructure services, including those of storage area networks, application servers, departmental servers, backup units and desk top connectivity

General operating expenses

S.28A.26 The requirements of $77,600, reflecting an increase of $34,900 would cover the Office of the Under-Secretary-General as a whole's share in the centrally provided data-processing infrastructure support costs, including those of storage area networks, application servers, departmental servers, backup units and desk top connectivity.

Supplies and materials

S.28A.27 Provision of $2,600, at the maintenance level, covers the requirement for office supplies.

Furniture and equipment

S.28A.28 The provision of $58,300, at the maintenance level, relates to the upgrading and replacement of existing office automation equipment in line with established replacement cycles.

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Proposed programme budget for the biennium 2006-2007*

Part VIII
Common support services

Section 28B
Office of Programme Planning, Budget and Accounts

(Programme 24 of the biennial programme plan and priorities for the period 2006-2007)**

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* A summary of the approved programme budget will subsequently be issued as *Official Records of the General Assembly, Sixtieth Session, Supplement No. 6* (A/60/6/Add.1).

** *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 6* (A/59/6/Rev.1).

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Overview

28B.1 The Office of Programme Planning, Budget and Accounts is responsible for the implementation of the work programme under this section. The programme is guided by the Administrative and Budgetary (Fifth) Committee of the General Assembly and the Committee for Programme and Coordination. The responsibilities of the Office are detailed in Secretary-General's bulletin ST/SGB/2003/16.

28B.2 The activities programmed under this section fall within subprogramme 2, Programme planning, budget and accounts, of programme 24, Management and central support services, of the biennial programme plan for the period 2006-2007.

28B.3 The Office of Programme Planning, Budget and Accounts:

(a) Administers and ensures compliance with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and relevant legislative mandates;

(b) Establishes and applies the budgetary and accounting policies and procedures of the United Nations;

(c) Ensures sound financial management of all resources made available to the Organization, as well as their effective and efficient use, directly or through delegation of authority and/or instructions to other offices of the United Nations at Headquarters and overseas;

(d) Accounts for and reports to the appropriate authorities on the use made of United Nations financial resources;

(e) Facilitates intergovernmental deliberations by the General Assembly and decision-making on the issues of planning, programming, budgeting and accounts of the Organization;

(f) Implements and operates the financial components of the Integrated Management Information System (IMIS), in particular by providing specifications for changes and conducting user acceptance tests, support of the departments and offices with delegated administrative authority and the monitoring of the operations of the system.

28B.4 The Office of Programme Planning, Budget and Accounts carries out its activities in cooperation with other departments and offices of the Secretariat and, as appropriate, entities of the United Nations system. Such collaboration and cooperation include the preparation of reports, participation in meetings, briefings, technical and substantive support and sharing information and experience.

28B.5 During the biennium 2006-2007, the Office of Programme Planning, Budget and Accounts will focus on further refining results-based budgeting and results-based management, including improvements in budget presentation. It will also seek to improve financial management and accounting, particularly with respect to simplification of procedures and processes, and better meeting the needs of clients.

28B.6 The specific objectives, expected accomplishments and indicators of achievement of the main organizational units of the Office of Programme Planning, Budget and Accounts in the biennium 2006-2007 are detailed, together with resources, under executive direction and management and the programme of work. The overall framework of the expected accomplishments and indicators of achievement is summarized in table 28B.1.

Table 28B.1 **Framework of expected accomplishments and indicators of achievement by component**

Component	*Number of expected accomplishments*	*Number of indicators of achievement*
A. Executive direction and management	2	2
B. Programme of work		
1. Programme planning and budgeting	4	7
2. Financial services relating to peacekeeping operations	3	5
3. Financial accounting and reporting	3	6
4. Treasury services	2	3
5. Assessment and processing of contributions	2	3
Total	**16**	**26**

28B.7 The overall level of resources for the Office of Programme Planning, Budget and Accounts under the regular budget amounts to $29,090,100 before recosting, reflecting a net decrease of $370,000, or 1.3 per cent, from the revised appropriation for the biennium 2004-2005. The net decrease as shown in table 28B.3 can be summarized as follows:

(a) The decrease of $482,100 under executive direction and management relates to non-post resources, and is the net effect of a decrease resulting from the discontinuation of the prior biennium's non-recurrent resource requirements for consultancy services and an increase mainly to cover the executive direction and management component's share of the costs of centrally provided data-processing services and infrastructure support, including storage area networks, application servers, departmental servers, backup units and desktop connectivity.

(b) A net increase of $112,100 under programme of work results from:

(i) A decrease of $89,000 under programme planning and budgeting, which is the net effect of an increase of $31,400 for posts relating to the proposal for a new P-4 post offset in part by the abolition of one General Service (Other level) post, and a decrease of $120,400 in non-post resources resulting from reduced requirements for maintenance of office automation equipment based on standards and for data-processing services related to the new budget information system, offset in part by an increase relating to the programme planning and budgeting component's share of the costs of centrally provided data-processing services and infrastructure support, including storage area networks, application servers, departmental servers, backup units and desktop connectivity;

(ii) Increases totalling $201,100 in non-post resources under financial accounting and reporting ($169,300), treasury services ($20,100) and assessment and processing of contributions ($11,700), to cover these components' respective share of the costs of centrally provided data-processing services and infrastructure support, including storage area networks, application servers, departmental servers, backup units and desktop connectivity.

28B.8 As in prior years, part of the budget of the Office of Programme Planning, Budget and Accounts will be financed from extrabudgetary resources derived from programme support income received as reimbursement for the services provided by the central administration for extrabudgetary activities, funds and programmes. For the biennium 2006-2007, that component will amount to $16,473,700 in total, or 22.9 per cent of the total budget estimates for the Office. The Office is also financed through the support account for peacekeeping operations.

28B.9 Pursuant to General Assembly resolution 58/269 of 23 December 2003, resources were identified within the available capacity at the Professional level for the conduct of monitoring and evaluation in the Office equivalent to five staff work-months of a P-4/3, or $67,600.

28B.10 The percentage distribution of the total resources of the Office of Programme Planning, Budget and Accounts in 2006-2007 is shown in table 28B.2, and the distribution of resources is summarized in tables 28B.3 and 28B.4.

Table 28B.2 **Percentage distribution of resources by component**

Component	*Regular budget*	*Extrabudgetary*
A. Executive direction and management	7.8	6.7
B. Programme of work		
1. Programme planning and budgeting	31.5	6.5
2. Financial services relating to peacekeeping operations	—	24.0
3. Financial accounting and reporting	50.8	49.9
4. Treasury services	5.9	10.1
5. Assessment and processing of contributions	4.0	2.8
Subtotal B	**92.2**	**93.3**
Total	**100.0**	**100.0**

Table 28B.3 **Resource requirements by component**

(Thousands of United States dollars)

(1) *Regular budget*

Component	*2002-2003 expenditure*	*2004-2005 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2006-2007 estimate*
			Amount	*Percentage*			
A. Executive direction and management	1 910.2	2 736.9	(482.1)	(17.6)	2 254.8	137.3	2 392.1
B. Programme of work							
1. Programme planning and budgeting	8 360.4	9 252.8	(89.0)	(1.0)	9 163.8	554.8	9 718.6
2. Financial services relating to peacekeeping operations[a]	—	—	—	—	—	—	—
3. Financial accounting and reporting	13 458.6	14 618.1	169.3	1.2	14 787.4	1 100.5	15 887.9
4. Treasury services	1 659.1	1 696.9	20.1	1.2	1 717.0	108.3	1 825.3
5. Assessment and processing of contributions	1 039.1	1 155.4	11.7	1.0	1 167.1	85.7	1 252.8
Subtotal	**26 427.4**	**29 460.1**	**(370.0)**	**(1.3)**	**29 090.1**	**1 986.6**	**31 076.7**

[a] Resource requirements financed exclusively by the support account for peacekeeping operations.

(2) *Extrabudgetary*

	2002-2003 expenditure	2004-2005 estimate	2006-2007 estimate
Subtotal	**30 675.7**	**37 846.0**	**40 747.2**
Total (1) and (2)	**57 103.1**	**67 306.1**	**71 823.9**

Table 28B.4 **Post requirements**

	Established regular budget posts		Temporary posts				Total	
			Regular budget		Extrabudgetary[a]			
Category	2004-2005	2006-2007	2004-2005	2006-2007	2004-2005	2006-2007	2004-2005	2006-2007
Professional and above								
ASG	1	1	—	—	—	—	1	1
D-2	2	2	—	—	1	1	3	3
D-1	7	7	—	—	2	2	9	9
P-5	7	7	—	—	10	10	17	17
P-4/3	32	33	—	—	51	54	83	87
P-2/1	9	9	—	—	3	3	12	12
Subtotal	**58**	**59**	**—**	**—**	**67**	**70**	**125**	**129**
General Service category								
Principal level	8	8	—	—	11	11	19	19
Other level	66	65	—	—	71	70	137	135
Subtotal	**74**	**73**	**—**	**—**	**82**	**81**	**156**	**154**
Total	**132**	**132**	**—**	**—**	**149**	**151**	**281**	**283**

[a] Some of the extrabudgetary posts may not be available for the full biennium due to changing requirements of the funds and programmes for services rendered by the United Nations.

A. Executive direction and management

Resource requirements (before recosting): $2,254,800

28B.11 The Assistant Secretary-General, Controller, is responsible for all the activities of the Office of Programme Planning, Budget and Accounts and supervises five organizational entities, namely, the Programme Planning and Budget Division, the Peacekeeping Financing Division, the Accounts Division, the Treasury and the Contributions Service. The Assistant Secretary-General, Controller, administers, as delegated, the Financial Regulations and Rules of the United Nations and ensures compliance therewith; advises the Secretary-General and the Under-Secretary-General for Management on policy matters with respect to the budget, plans, work programmes and finances of the United Nations; represents the Secretary-General in the committees of the General Assembly, the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination in the presentation of the budget outline, the biennial programme budgets, budgets of the International Tribunals, the biennial programme plan, peacekeeping budgets and budget performance reports; represents the Secretary-General in other bodies and

working groups of the United Nations system and in other international forums on budgetary and financial matters; establishes budgetary and accounting policies, procedures and guidelines for the Organization; exercises financial control of the resources of the Organization; and designates and approves of staff members whose functions involve significant financial duties, where this authority is to be exercised by the Controller pursuant to existing rules.

28B.12 The Office of the Assistant Secretary-General, Controller, provides assistance in the overall direction, supervision and management of the Office of Programme Planning, Budget and Accounts; discharges responsibilities as delegated to the Assistant Secretary-General, Controller, under the Financial Regulations and Rules of the United Nations; formulates policy papers, reports and guidelines and provides advice on planning, programming and budgetary and accounting matters; evaluates, reviews and formulates the terms and conditions of the delegation of the Controller's authority and responsibility under the Financial Regulations and Rules of the United Nations and monitors the application thereof; reviews all financial agreements outlining the terms and conditions of voluntary contributions, including contributions in kind and non-reimbursable loans in compliance with the Financial Regulations and Rules of the United Nations; coordinates interdepartmental activities relating to planning, programming and budgetary and accounting matters; and implements, supports and operates the finance components of IMIS. The IMIS Support Unit of the Office of Programme Planning, Budget and Accounts, which is part of the Office of the Controller, provides help desk services for support in the day-to-day functioning of IMIS finance modules; services the needs of all users within the Office of Programme Planning, Budget and Accounts; supports offices away from Headquarters on IMIS finance-related matters; writes and updates relevant desk operating procedures; organizes training on IMIS financial functionalities for users; and provides assistance in resolving IMIS programme and process problems.

Table 28B.5 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To facilitate full implementation of legislative mandates and compliance with United Nations policies and procedures with respect to the management of financial resources of the Organization and management of the programme of work and staff of the Office.

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Sound financial management and control in the Organization	(a) Absence of significant adverse audit observations relating to financial management and control *Performance measures*: 2002-2003: 7 audit recommendations Estimate 2004-2005: no significant adverse audit observations Target 2006-2007: no significant adverse audit observations

(b) The programme of work of the Office of Programme Planning, Budget and Accounts is effectively managed and supported by staff and financial resources	(b) Efficient and effective utilization of resources as indicated by expenditures expressed as a percentage of resources authorized *Performance measures*: 2002-2003: 100 per cent Estimate 2004-2005: 100 per cent Target 2006-2007: 100 per cent

External factors

28B.13 This component is expected to achieve its objective and expected accomplishments on the assumption that all stakeholders fully comply with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation and relevant legislative mandates.

Outputs

28B.14 During the biennium 2006-2007, the following outputs will be delivered:

(a) Servicing of intergovernmental/expert bodies (regular budget and extrabudgetary): approximately 20 meetings of the Advisory Committee on Administrative and Budgetary Questions; approximately 10 meetings of the Committee for Programme and Coordination; and approximately 30 formal and informal meetings of the Fifth Committee of the General Assembly;

(b) Other substantive activities (regular budget and extrabudgetary): representation at and convening of meetings with financial officials of the Secretariat, offices away from Headquarters and United Nations funds and programmes on issues of common concern (approximately 4 meetings);

(c) Advisory services (regular budget and extrabudgetary):

(i) Advice on voluntary contribution financial agreements entered into between the United Nations and governments, non-governmental organizations, private contributors, etc. (100);

(ii) Assistance to clients on application of the Financial Regulations and Rules, procedures and policies (60);

(d) Administrative support and finance services (regular budget and extrabudgetary): review and authorization of delegations of authority as they relate to financial matters (20).

Table 28B.6 **Resource requirements**

Category	Resources (thousands of United States dollars) 2004-2005	Resources (thousands of United States dollars) 2006-2007 (before recosting)	Posts 2004-2005	Posts 2006-2007
Regular budget				
Post	2 132.6	2 132.6	8	8
Non-post	604.3	122.2	—	—
Subtotal	**2 736.9**	**2 254.8**	**8**	**8**
Extrabudgetary	2 648.6	2 718.3	7	7
Total	**5 385.5**	**4 973.1**	**15**	**15**

28B.15 Resources amounting to $2,254,800 would provide for the continuation of eight posts (including four posts in the IMIS Support Unit of the Office of Programme Planning, Budget and Accounts), general temporary assistance (for the Office as a whole), overtime, travel of staff, contractual services, general operating expenses, office supplies and office automation equipment in the Office of the Assistant Secretary-General, Controller. A net decrease of $482,100 in non-post resources relates to the discontinuance of the non-recurrent resources provided in the preceding biennium for consultancy to undertake the feasibility study on options for applying cost-accounting techniques drawing on best international practices, offset in part by an increase in resources mainly to cover the share of the Office of the Controller in the costs of centrally provided data-processing services and infrastructure support, including storage area networks, application servers, departmental servers, backup units and desktop connectivity.

B. Programme of work[1]

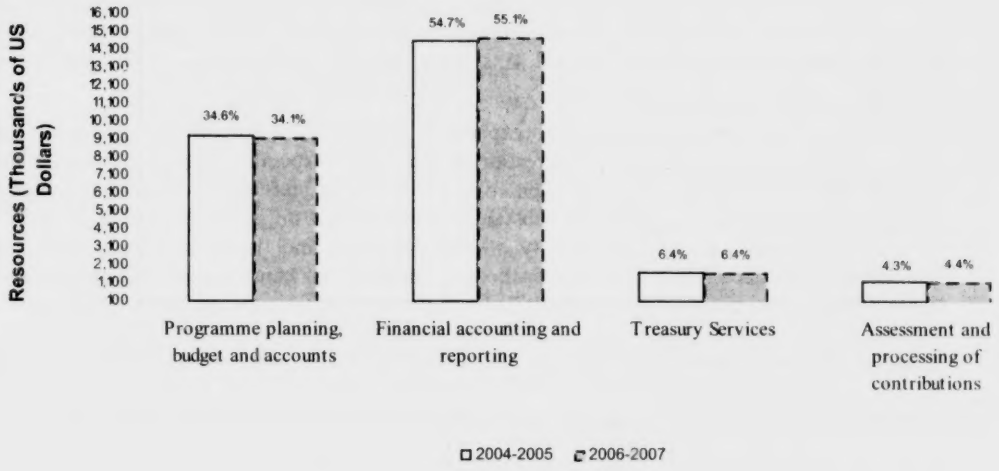
Table 28B.7 **Resource requirements by component**

Component	Resources (thousands of United States dollars) 2004-2005	Resources (thousands of United States dollars) 2006-2007 (before recosting)	Posts 2004-2005	Posts 2006-2007
Regular budget				
1. Programme planning and budgeting	9 252.8	9 163.8	35	35
2. Financial services relating to peacekeeping operations[a]	—	—	—	—
3. Financial accounting and reporting	14 618.1	14 787.4	77	77
4. Treasury services	1 696.9	1 717.0	6	6
5. Assessment and processing of contributions	1 155.4	1 167.1	6	6
Subtotal	**26 723.2**	**26 835.3**	**124**	**124**
Extrabudgetary	35 197.4	38 028.9	142	144
Total	**61 920.6**	**64 864.2**	**266**	**268**

[a] Resource requirements financed exclusively by the support account for peacekeeping operations.

[1] Subprogramme 2 of programme 24 of the biennial programme plan and priorities for the period 2006-2007.

Regular budget resource requirements by component



1. Programme planning and budgeting

Resource requirements (before recosting): $9,163,800

28B.16 Responsibility for programme planning and budgeting rests with the Programme Planning and Budget Division. During the biennium 2006-2007, the Division will continue to perform the following core functions: (a) developing and implementing policies, procedures and methodology and providing guidance, consistent with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation on matters relating to the programme budget and extrabudgetary resources; (b) enhancing the integrated process of planning, programming and budgeting in all sectors of the programme budget of the Organization; (c) preparing and presenting to the legislative bodies the Secretary-General's budget outline, biennial programme budgets and budgets of the International Tribunals, the biennial programme plan and revisions thereto, budget performance reports and other reports on budgetary matters, including statements of programme budget implications of new activities, as well as revised or supplementary programme budget proposals; (d) establishing control reporting systems and procedures relating to the implementation of programme budgets, biennial programme plans and extrabudgetary funds to ensure economical and proper use of resources; and (e) providing substantive services on programme and budgetary issues to the Fifth Committee and other main committees of the General Assembly, the Economic and Social Council and its subsidiary bodies, the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination.

28B.17 The Division will also focus on: (a) improving services to clients, both within and outside the Secretariat; (b) keeping under review and ensuring, through training and guidance, the successful and full implementation and evolution of results-based budgeting and results-based management and, in that connection, strengthening cooperation with the Department of Economic and Social Affairs as regards the operation of the Integrated Monitoring and Documentation Information

System; and (c) strengthening cooperation with the Office of Internal Oversight Services on monitoring and evaluation issues in order to enhance the integrated process of planning, budgeting, monitoring and evaluation. Particular attention will be given to improving the current procedures for the administration of extrabudgetary funds, including responding in a more timely manner to client departments and offices. The facilitation of deliberations and decision-making on planning and budgetary issues by the General Assembly and its relevant subsidiary organs will also continue.

28B.18 In recent years, the significantly expanded workload involved in financial planning, implementation and monitoring of the resources allocated to special political missions has placed a considerable strain on the Division's existing Professional staff and pointed to the need for an additional P-4 post to deal with the substantial increase not only in the volume of resources but also in the composition and complexity of such missions and the related budgetary work. This requirement is reflected in the present proposals. On the other hand, investment in technology over the last three years has resulted in continued stabilization of the new budget information system of the Division and faster processing of technical budgetary actions, leading to savings in workload equivalent to one General Service (Other level) post. One such post is proposed for abolition.

Table 28B.8 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To secure the resources required for implementation of the programme budget and to improve management of the utilization of those resources.

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Simplified process for preparing budget proposals	(a) Percentage of surveyed clients indicating that the preparatory process has improved from previous bienniums *Performance measures*: 2002-2003: not available Estimate 2004-2005: 70 per cent Target 2006-2007: 85 per cent
(b) Assisting Member States in taking fully informed decisions on issues relating to the regular budget	(b) (i) Increased number of Member States expressing satisfaction with the quality of budgetary documents *Performance measures*: 2002-2003: not available Estimate 2004-2005: baseline to be determined

	Target 2006-2007: to be determined (ii) 100 per cent compliance with deadlines for the issuance of reports *Performance measures*: Compliance with respect to the proposed programme budget fascicles 2002-2003: 100 per cent Estimate 2004-2005: 100 per cent Target 2006-2007: 100 per cent
(c) Improved timeliness in the submission of information supplementary to planning and budget documents to facilitate decision-making by bodies that review those documents	(c) Percentage of supplementary information provided in writing within an average of 72 hours of the request *Performance measures*: 2002-2003: 100 per cent Estimate 2004-2005: 100 per cent Target 2006-2007: 100 per cent
(d) Improved client services, particularly with regard to the administration of the programme budget and extrabudgetary resources	(d) (i) Decreased percentage by which the final expenditure deviates from the final appropriation *Performance measures*: 2002-2003: 0.11 per cent Estimate 2004-2005: 0.08 per cent Target 2006-2007: 0.05 per cent (ii) Reduction in the turnaround time for the approval of extrabudgetary cost plans and the issuance of extrabudgetary allotments *Performance measures*: 2002-2003: not available Estimate 2004-2005: baseline to be determined Target 2006-2007: to be determined

(iii) Increased percentage of respondents to client surveys who rate the quality of services as at least "good" or "very good"

Performance measures:

2002-2003: 85 per cent

Estimate 2004-2005: 88 per cent

Target 2006-2007: 90 per cent

External factors

28B.19 This component is expected to achieve its objectives and expected accomplishments on the assumption that all stakeholders: (a) fully comply with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation and relevant legislative mandates; and (b) provide required information on a timely basis.

Outputs

28B.20 During the biennium 2006-2007, the following outputs will be delivered:

(a) Servicing of intergovernmental/expert bodies (regular budget and extrabudgetary):

(i) Substantive servicing of meetings: approximately 40 formal meetings and 100 informal consultations of the Fifth Committee; approximately 30 formal meetings and 40 informal consultations of the Committee for Programme and Coordination; and approximately 150 meetings of the Advisory Committee on Administrative and Budgetary Questions;

(ii) Parliamentary documentation: approximately 150 reports, including the proposed programme budget outline for the biennium 2008-2009; the proposed programme budget for the biennium 2008-2009 (48 documents in fascicle form); budget performance reports for the biennium 2006-2007 (2); the proposed strategic framework for the period 2008-2009 (28 documents in fascicle form); annual budgets and budget performance reports of the International Tribunals (6); reports to the Fifth Committee (30); statements of programme budget implications/revised estimates (45); and conference room papers and additional information for legislative and advisory bodies as required;

(b) Other services provided (regular budget):

(i) Assistance to the Fifth Committee and the Committee for Programme and Coordination in the preparation of their reports to the General Assembly (approximately 30 reports);

(ii) Workshops and briefings on results-based budgeting, including briefings for Member States (4);

(c) Administrative support and finance services (regular budget and extrabudgetary):

(i) Review of budgetary issues in draft resolutions before legislative bodies and their subsidiary bodies and the preparation of reports on revised estimates and programme budget implications (800);

(ii) Authorizations, guidelines, advice and instructions: allotment advices and staffing table authorizations (2,400); requests to incur unforeseen and extraordinary expenses (45); review and analysis of annual cost plans and other proposals relating to extrabudgetary financing (1,100); monitoring of expenditures; and liaison with donor Governments on the disposition of residual balances in trust funds;

(iii) Maintenance, updating and operation of computerized budget information system and management of data structure, data input and system control; monitoring of actual staff costs and inflation trends and creation of standard salary costs and establishment of budget costing parameters; and maintenance of vacancy statistics and certifying officers' panels.

Table 28B.9 **Resource requirements: programme planning and budgeting**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Regular budget				
Post	8 528.2	8 559.6	35	35
Non-post	724.6	604.2	–	–
Subtotal	**9 252.8**	**9 163.8**	**35**	**35**
Extrabudgetary	2 552.8	2 654.8	9	9
Total	**11 805.6**	**11 818.6**	**44**	**44**

28B.21 The resource requirements of $9,163,800 relate to 35 posts, overtime, travel of staff, contractual services, general operating expenses, office supplies and office automation equipment. The increase of $31,400 in post resources relates to the establishment of a new P-4 post of Programme Budget Officer to accommodate the substantial increase in the programme planning and budgeting workload associated with special political missions, offset in part by the abolition of a General Service post as a result of investment in upgrading the Division's budget information system. The decrease of $120,400 in non-post resources is the net result of decreases in data-processing services related to the budget information system and in maintenance of office automation equipment based on standards, offset in part by an increase to cover the Division's share in the costs of centrally provided data-processing services and infrastructure support, including storage area networks, application servers, departmental servers, backup units and desktop connectivity.

2. Financial services relating to peacekeeping operations

Resource requirements: financed exclusively by the support account for peacekeeping operations

28B.22 The Peacekeeping Financing Division is responsible for financial services relating to peacekeeping operations. During the biennium 2006-2007, the Division will continue to: (a) establish policies, procedures and methodology for the estimation of resource requirements and provide policy guidance consistent with the Financial Regulations and Rules on matters relating to the financing of peacekeeping operations; (b) prepare and present to legislative bodies the Secretary-General's annual budgets and performance reports, liquidation budgets and reports on the disposition of assets, annual reports on the support account for peacekeeping operations and other reports

concerning administrative and budgetary aspects of the financing of peacekeeping operations; (c) prepare statements for the Security Council and other reports on activities authorized by Security Council resolutions; (d) monitor the financial status of peacekeeping trust funds and liaise with donor Governments on the disposition of residual balances; (e) monitor the cash-flow status of the special account for each peacekeeping operation; (f) authorize payment to Governments for settlement of certified death and disability, contingent-owned equipment and letters-of-assist claims; (g) determine average monthly troop strengths, establish amounts reimbursable and initiate payments with regard to troop cost reimbursements to Governments, and (h) provide substantive services for the relevant legislative and advisory bodies of the United Nations.

28B.23 The Division will focus on improving the presentation of budgets and performance reports and strengthening the results-based frameworks, as well as making resource requirements and expenditure information more transparent. The Division will also focus on training mission personnel on the Funds Monitoring Tool, which will lead to improved budget implementation rates. Troop liabilities will be reviewed on a quarterly basis and paid on the basis of each mission's cash position. Advice on budgetary policies, methodologies and tools, as well as training and guidance, will be provided to all peacekeeping missions.

Table 28B.10 **Objectives for the biennium expected accomplishments and indicators of achievement**

Objective of the Organization: To secure the required resources for peacekeeping operations and to improve management of the utilization of those resources, with a view to ensuring efficient and effective peacekeeping.

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Simplified processes for preparing budget proposals	(a) Increased percentage of surveyed clients indicating satisfaction with the budget preparation process *Performance measures*: 2002-2003: not available Estimate 2004-2005: 70 per cent Target 2006-2007: 85 per cent
(b) Assisting Member States to take fully informed decisions on issues relating to peacekeeping	(b) (i) Increased number of Member States expressing satisfaction with the quality of peacekeeping budgets and performance and other reports *Performance measures*: 2002-2003: not available Estimate 2004-2005: baseline to be determined Target 2006-2007: to be determined

		(ii) 100 per cent compliance with deadlines for the issuance of reports *Performance measures*: 2002-2003: 75 per cent Estimate 2004-2005: 85 per cent Target 2006-2007: 100 per cent
(c) Increased efficiency and effectiveness of peacekeeping operations	(c)	(i) Liabilities for troops do not exceed three months *Performance measures*: 2002-2003: 4-6 months' liability duration Estimate 2004-2005: 3 months' liability duration Target 2006-2007: 3 months' liability duration (ii) Percentage of responding missions rating the quality of policy and services as "good" or "very good" is equal to or greater than 90 per cent *Performance measures*: 2002-2003: 75 per cent Estimate 2004-2005: 85 per cent Target 2006-2007: 90 per cent

External factors

28B.24 This component is expected to achieve its objective and expected accomplishments on the assumption that: (a) the timing and nature of mandates approved by the Security Council that frame the establishment, extension, expansion and scope and scale of activities of individual peacekeeping operations, and consequently their related resource requirements, follow normal patterns; and (b) all stakeholders fully comply with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and relevant legislative mandates.

Outputs

28B.25 During the biennium 2006-2007, the following outputs will be delivered:

(a) Servicing of intergovernmental/expert bodies (extrabudgetary):

(i) Substantive servicing of meetings: approximately 30 formal meetings and 60 informal consultations of the Fifth Committee and approximately 100 meetings of the Advisory Committee on Administrative and Budgetary Questions;

(ii) Parliamentary documentation: submission of approximately 100 reports on budget estimates and budget performance reports to the General Assembly on the financing of active missions, status of the financial position of closed missions and final budget performance reports on missions in liquidation, as well as reports on administrative and budgetary aspects of the financing of the United Nations peacekeeping operations, and submission of approximately 30 written presentations to the Advisory Committee on Administrative and Budgetary Questions on specific peacekeeping financing issues;

(b) Administrative support and finance services (extrabudgetary):

(i) Budgetary control: issuance and revision of allotments and staffing table authorizations (70);

(ii) Monitoring of financial status: managed cash position for special accounts of peacekeeping operations and utilization of the peacekeeping reserve fund (24);

(iii) Payment to Governments: payment letters to troop-contributing countries for reimbursement of troop costs (100);

(iv) Liaison with Governments: discussions with representatives of Member States, including troop-contributing countries, on financial matters in respect of peacekeeping operations and liabilities of missions;

(v) Training for approximately 215 mission personnel on the upgraded Funds Monitoring Tool.

Table 28B.11 **Resource requirements: financial services relating to peacekeeping matters**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Extrabudgetary	8 904.3	9 764.2	32	34

28B.26 The resource requirements of the Division are financed exclusively from the peacekeeping support account and, for the biennium 2006-2007, reflect proposals to be considered by the General Assembly at its resumed fifty-ninth session in May 2005.

3. Financial accounting and reporting

Resource requirements (before recosting): $14,787,400

28B.27 Responsibility for financial accounting and reporting is entrusted to the Accounts Division. During the biennium 2006-2007, the Accounts Division will continue to perform the following core functions: ensuring proper application of the Financial Regulations and Rules of the United Nations and established procedures relating to accounting matters; recording and maintaining all accounts of the United Nations; recording income and expenditure, reconciling bank accounts and monitoring the expenditures and the financial assets of the Organization; preparing financial statements, including the biennial financial report and the annual peacekeeping financial report,

preparing cash-flow reports for regular budget and peacekeeping operations and preparing other special financial reports as required; processing the payment of salaries and related allowances, other benefits and entitlements to United Nations staff, processing payments to vendors and other contractors and effecting other payments in respect of the financial obligations of the Organization; coordinating, establishing and administering the group health and life insurance programme and property and liability insurance activities of the Organization; providing secretariat services to the Advisory Board on Compensation Claims and the United Nations Claims Board and administering related compensation payments under the relevant rules; implementing, supporting and operating the finance components of IMIS; providing system support for the maintenance of the general accounting system, the payroll system, after-service health insurance, income tax reimbursement processing and support and, together with the Office of Mission Support of the Department of Peacekeeping Operations, of the field accounting and payroll systems used in peacekeeping operations; and performing approving officer functions for Headquarters transactions as delegated by the Controller.

28B.28 In performing the above functions, emphasis will be placed on leveraging technology to improve the processing of financial transactions, client services and the quality and availability of timely and accurate financial information. Efforts to simplify administrative processes will continue.

Table 28B.12 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To further improve the sound and timely accounting of all United Nations transactions, as well as the provision of timely financial information to programme managers and intergovernmental and expert bodies, and the provision of services to clients

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Improved financial statements and financial management reports	(a) (i) Positive audit opinion of the Board of Auditors on financial statements *Performance measures*: 2002-2003: positive audit opinion Estimate 2004-2005: positive audit opinion Target 2006-2007: positive audit opinion (ii) Absence of significant adverse audit findings related to other financial matters *Performance measures*: 2002-2003: 2 audit recommendations Estimate 2004-2005: no significant adverse audit findings Target 2006-2007: no significant adverse audit findings

(b) Timely and accurate financial transactions	(b)	(i) Over 90 per cent of payments are processed by the due date *Performance measures*: The percentage of staff separations, education grant payments, vendor claims and travel claims that are processed within 30 days of receipt of all appropriate documents (each component is weighted equally) 2002-2003: 82 per cent Estimate 2004-2005: 86 per cent Target 2006-2007: 90 per cent (ii) Bank accounts are reconciled within 30 days after month's end *Performance measures*: 2002-2003: 67 per cent of bank accounts Estimate 2004-2005: 77 per cent of bank accounts Target 2006-2007: 85 per cent of bank accounts
(c) Improved client services	(c)	(i) Increased percentage of clients surveyed who rate services at least "good" or "very good" 2002-2003: 51 per cent Estimate 2004-2005: 60 per cent Target 2006-2007: 70 per cent (ii) Improvements in insurance policies *Performance measures*: 2002-2003: 2 improvements Estimate 2004-2005: 2 additional improvements Target 2006-2007: 2 additional improvements

External factors

28B.29 This component is expected to achieve its objectives and expected accomplishments on the assumption that the relevant information is complete and is submitted for processing without delay and that there are no major outages or malfunctions in the computerized systems, including IMIS.

Outputs

28B.30 During the biennium 2006-2007, the following final outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies (regular budget and extrabudgetary): parliamentary documentation: annual and biennial financial reports of the Secretary-General to the General Assembly (3);

(b) Other substantive activities (regular budget and extrabudgetary): technical material: approximately 1,500 financial statements for the regular budget, peacekeeping operations, trust funds, technical cooperation activities, revenue-producing activities, operations established by the Security Council and other special purpose funds;

(c) Administrative support and finance services (regular budget and extrabudgetary):

(i) Financial accounts: review and processing of all receipts, payments, obligations and interoffice vouchers; analysis and reconciliation of accounts, including all receivables, payables, interoffice and bank accounts; review and consolidation of all accounts from field offices; provision of advice on accounting and financial matters and related systems to various offices, including offices away from Headquarters and peacekeeping missions; and development of new cost-effective accounting policies, practices and procedures, as appropriate;

(ii) Payments and disbursements: payment of salaries and related allowances and other benefits; processing of income tax reimbursements; payments to staff upon separation from the Organization; processing of payments to vendors and other contractors; processing of travel claims; and preparation of reports and statements of earnings, including annual United Nations Joint Staff Pension Fund reports and schedules;

(iii) Management and coordination of all life, health, property and liability insurance activities; study of alternative insurance plan structures, as needed, in the light of developments in worldwide insurance markets;

(iv) Systems support: maintenance of charts of accounts and other finance-related reference tables in IMIS; development of ad hoc applications; systems liaison with other Headquarters systems; administration of the tax reimbursement systems; and performance of local area network administration functions;

(v) Provision of secretariat services to the Claims Board and the Advisory Board on Compensation Claims.

Table 28B.13 **Resource requirements: financial accounting and reporting**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Regular budget				
Post	13 842.3	13 842.3	77	77
Non-post	775.8	945.1	—	—
Subtotal	**14 618.1**	**14 787.4**	**77**	**77**
Extrabudgetary	18 539.6	20 345.9	83	84
Total	**33 157.7**	**35 133.3**	**160**	**161**

28B.31 The resource requirements of $14,787,400 would provide for the continuation of 77 posts, general temporary assistance, overtime, travel of staff, contractual services, general operating expenses, office supplies and office automation equipment. The increase of $169,300 in non-post resources relates to the Accounts Division's share in the costs of centrally provided data-processing services and infrastructure support including storage area networks, application servers, departmental servers, backup units and desktop connectivity.

4. Treasury services

Resource requirements (before recosting): $1,717,000

28B.32 The Treasury ensures the timely receipt and safe custody of cash and works to improve payment systems in order to streamline processing, reduce costs and enhance security. It also maintains control mechanisms that protect payment systems and assets and ensures that cash concentration benefits are achieved. During the biennium 2006-2007, the focus will be on enhancing the reliability of internal controls, further developing the systems for investment and cash management and increasing the proportion of payments effected through electronic and other secure means.

Table 28B.14 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To ensure the prudent investment of funds and to improve cash-management actions

Expected accomplishments of the Secretariat	**Indicators of achievement**
(a) Continued prudent stewardship of funds	(a) Interest equal to or above the 90-day risk-free rate on pooled balances *Performance measures*: 2002-2003: equal to or above the 90-day risk-free rate Estimate 2004-2005: equal to or above the 90-day risk-free rate

	Target 2006-2007: equal to or above the 90-day risk-free rate
(b) Improved efficiency and security of the payment system, particularly in peacekeeping operations	(b) (i) Maintenance of a loss-free record in safeguarding financial resources *Performance measures*: Cash loss incidences: 2002-2003: no cash loss incidents Estimate 2004-2005: no cash loss incidents Target 2006-2007: no cash loss incidents (ii) Increased percentage of automatic disbursements *Performance measures*: 2002-2003: 75 per cent Estimate 2004-2005: 98 per cent Target 2006-2007: 100 per cent

External factors

28B.33 No external factors affecting performance are expected.

Outputs

28B.34 During the biennium 2006-2007, the following final outputs will be delivered: administrative support and finance services (regular budget and extrabudgetary): bank accounts worldwide administered; cash balances reconciled daily and multi-currency investment accounting properly booked and transmitted to the Accounts Division; cash management and cashier functions assessed and all missions advised on Treasury policies and procedures to safeguard financial resources; cash management system implemented, including the IMIS/Overseas Private Investment Corporation (OPICS)/Society for Worldwide Interbank Financial Telecommunications (SWIFT) interface; cash position and forecast computed as requested; foreign exchange system implemented; multi-currency liquidity maintained to meet peacekeeping missions' cash requirements; secure and loss-free management of the investment funds pool for the United Nations regular budget, peacekeeping operations, general trust funds, technical cooperation funds, the escrow account, the United Nations Environment Programme fund and others for liquidity and maximizing the rate of return; United Nations bank accounts pooled to reduce bank costs and maximize interest returns; and worldwide cross-border payments processed in a timely manner as requested, including the salaries of peacekeeping personnel.

Table 28B.15 **Resource requirements: treasury services**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Regular budget				
Post	1 443.8	1 443.8	6	6
Non-post	253.1	273.2	—	—
Subtotal	**1 696.9**	**1 717.0**	**6**	**6**
Extrabudgetary	4 134.9	4 120.0	13	12
Total	**5 831.8**	**5 837.0**	**19**	**18**

28B.35 The resource requirements of $1,717,000 relate to the continuation of six posts and related requirements for non-post items. The increase in resources of $20,100 relates to the Treasury's share of the costs of centrally provided data-processing services and infrastructure support, including storage area networks, application servers, departmental servers, backup units and desktop connectivity.

5. Assessment and processing of contributions

Resource requirements (before recosting): $1,167,100

28B.36 Responsibility for the assessment and processing of contributions rests with the Contributions Service, which facilitates the work of the Fifth Committee, the Committee on Contributions and other bodies on questions related to the scale of assessments, contributions to the regular budget and budgets of peacekeeping operations and other contributions issues, including the application of Article 19 of the Charter and the financial situation of the United Nations, through the preparation of documentation and the provision of technical and substantive support in cooperation with the Statistics Division of the Department of Economic and Social Affairs. In this connection, the General Assembly is due to adopt a scale of assessments for 2007-2009 in 2006. The Contributions Service also provides support to pledging conferences for development activities. It strives to improve the timeliness and accuracy of the processing of assessed and voluntary contributions and of information on the status of contributions, a key component of the Organization's cash flow.

Table 28B.16 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective of the Organization: To secure financing for the expenses of the Organization pursuant to Article 17 of the Charter of the United Nations and to improve the application of related decisions.

Expected accomplishments of the Secretariat	**Indicators of achievement**
(a) Improved timeliness of documentation required for informed decision-making by Member States on issues related to the scale of assessments, the basis for financing peacekeeping activities and the status of contributions	(a) (i) Submission of monthly reports on the status of contributions by the end of the following month

	Performance measures: 2002-2003: 100 per cent Estimate 2004-2005: 100 per cent Target 2006-2007: 100 per cent
	(ii) Maintenance of or increase in the percentage of pre-session documentation relating to the scale of assessments and the basis of financing of peacekeeping operations submitted by the documentation deadlines *Performance measures*: 2002-2003: 63 per cent Estimate 2004-2005: 75 per cent Target 2006-2007: 80 per cent
(b) Timely assessments on Member States based on decisions of the General Assembly	(b) Issuance of notifications of assessments within 30 days of the relevant decisions of intergovernmental bodies, as specified in financial rule 103.1 *Performance measures*: 2002-2003: 95 per cent Estimate 2004-2005: 100 per cent Target 2006-2007: 100 per cent

External factors

28B.37 The Contributions Service is expected to achieve its objectives and expected accomplishments on the assumption that the timing and nature of requests from and decisions by the General Assembly and the Committee on Contributions follow normal patterns.

Outputs

28B.38 During the biennium 2006-2007, the following final outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies (regular budget):

(i) Substantive servicing of meetings: approximately 10 formal meetings and 25 informal consultations of the Fifth Committee and approximately 50 formal meetings and 8 informal consultations of the Committee on Contributions;

(ii) Parliamentary documentation: approximately 3 reports to the Fifth Committee and 30 reports to the Committee on Contributions; approximately 110 conference room papers for the Fifth Committee and the Committee on Contributions; ad hoc reports on scale of assessments, financing of peacekeeping operations, application of Article 19, measures

to encourage payment of assessed contributions and related issues on request; and reports on the financial situation of the United Nations (4);

(b) Other substantive activities (regular budget and extrabudgetary):

(i) Provision of information for the preparation of annual pledging conferences for development activities and assistance in recording and tabulating the results, including necessary follow-up;

(ii) Technical material (recurrent): monthly reports on the status of contributions (24);

(iii) Technical material (non-recurrent): assessment documents, including those for the Working Capital Fund, regular budget, peacekeeping operations and International Tribunals (24);

(iv) Other material: ad hoc information about the scale of assessments, peacekeeping financing, the status of contributions and related issues, on request, to Member States, organizations of the United Nations system, other international organizations, non-governmental organizations and the public (2);

(c) Administrative support and finance services (regular budget and extrabudgetary): issuance of assessments for the Working Capital Fund, the regular budget, peacekeeping operations, the International Tribunals and extrabudgetary/treaty activities (approximately 140 assessments during the biennium); and provision of information for and responses to the Board of Auditors on issues related to contributions (annually).

Table 28B.17 **Resource requirements: assessment and processing of contributions**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2004-2005*	*2006-2007 (before recosting)*	*2004-2005*	*2006-2007*
Regular budget				
Post	1 114.9	1 114.9	6	6
Non-post	40.5	52.2	—	—
Subtotal	**1 155.4**	**1 167.1**	**6**	**6**
Extrabudgetary	1 066.4	1 144.0	5	5
Total	**2 221.8**	**2 311.1**	**11**	**11**

28B.39 The resource requirements of $1,167,100 would provide for the continuation of six posts and related requirements for non-post items. The increase of $11,700 relates to the share of the Contributions Service in the costs of centrally provided data-processing services and infrastructure support, including storage area networks, application servers, departmental servers, backup units and desktop connectivity.

Table 28B.18 **Summary of follow-up action taken to implement relevant recommendations of the oversight bodies**

Brief description of the recommendation	*Action taken to implement the recommendation*
Board of Auditors: United Nations (A/59/5 (vol. I), chap. II)	
The Board recommended that the Office of Programme Planning, Budget and Accounts, in conjunction with the United Nations Development Programme (UNDP), reconcile the discrepancy of $22.43 million and make the necessary adjustments in the accounts to reflect the accurate balance of payables due to funding source in the financial statements (paras. 15 (a) and 36).	The Office of Programme Planning, Budget and Accounts and UNDP are working closely on this reconciliation. However, it is a detailed and time-consuming process, complicated by the absence of complete information and related documentation. The approach being taken is based on a year-by-year comparison and analysis of transactions processed by both organizations. With respect to inter-office vouchers, work to date has been mainly concentrated on the years from 1998 to 2003 and shows that the total difference in these years was about $15 million. Of this amount, $6 million is due to timing and has since been processed by the United Nations in 2004. Transactions comprising the remaining $9 million have been identified for further investigation, and subsequent processing by the United Nations ($5 million) and UNDP ($4 million). It should be noted that these figures may change as the work proceeds and further investigations are completed. Work on the other line items in the reconciliation is also proceeding concurrently. To date, UNDP has agreed to record adjustments to the implementing agencies line of about $2.5 million and to the executing agencies line of about $3 million. From the above, it is evident that significant progress has been made during 2004 and 2005 to date. However, given the ongoing nature of the work, its scope and complexity, it is not possible to predict specific outcomes at this time or to quantify the differences that would remain when both organizations eventually close their accounts for the first year of the biennium 2004-2005.

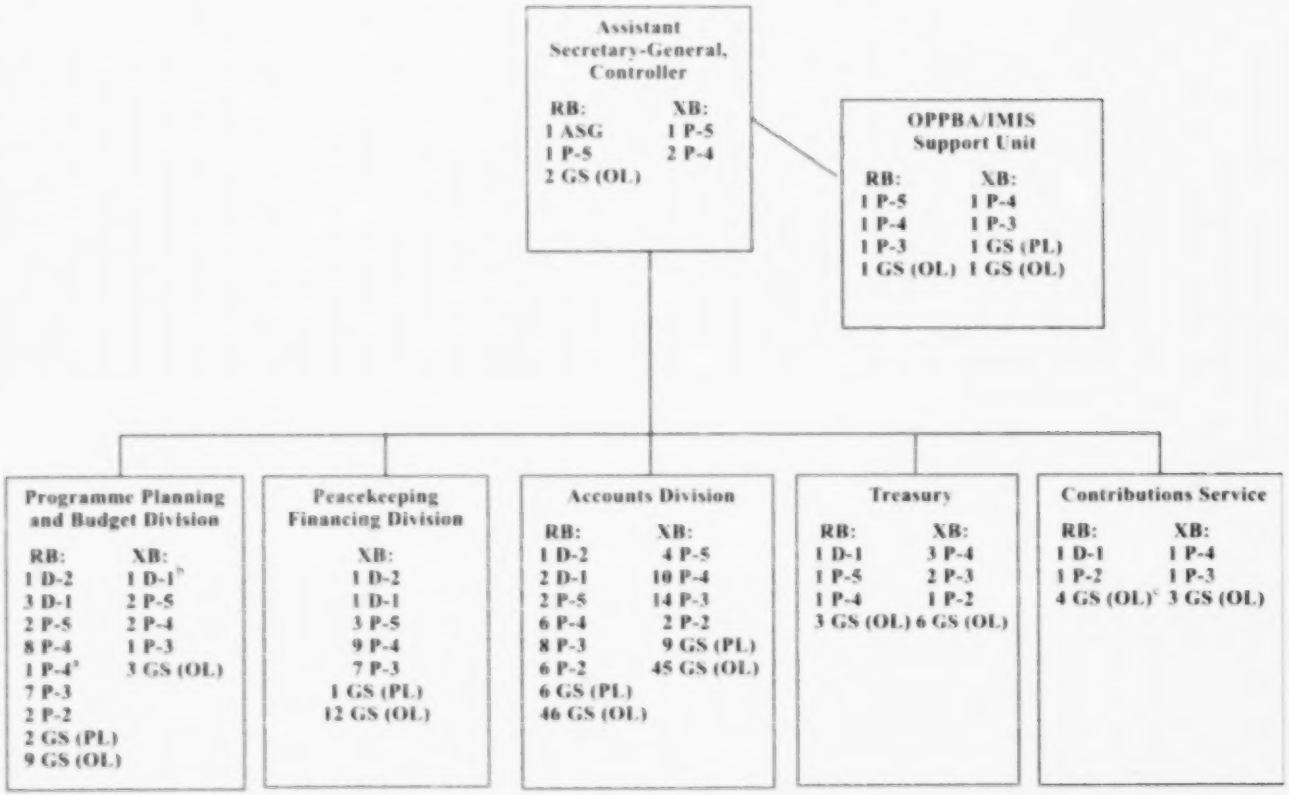
Brief description of the recommendation	*Action taken to implement the recommendation*
The Board reiterated its previous recommendation that the Administration take action to review those trust funds whose purposes have long been attained in order to identify and close those that are inactive and no longer required (paras. 15 (c) and 52).	Trust funds continue to be reviewed with a view to their consolidation or closure. In addition to action being taken on a case-by-case basis, work is ongoing to consolidate and reduce the number of trust funds.
The Board recommended that the Administration resubmit to the General Assembly its proposal for the establishment of a reserve to cover appropriately additional expenditures related to such factors as exchange rate variations and inflation (paras. 15 (k) and 175).	Implementation of this recommendation will be addressed in the context of the proposed programme budget for 2006-2007.
The Board recommended that the Administration (a) continue exploring enhancements in implementing the results-based budgeting methodology, and (b) consider, based on the cost-benefit analysis, utilizing the capability of both IMIS and the Integrated Monitoring and Documentation Information System to link the financial and technical aspects of the programmes where appropriate, and to provide timely information on the utilization of resources in achieving the desired results (paras. 15 (l) and 185).	Enhancements continue to be explored in implementing results-based budgeting. The review of requirements for the integration of programmatic and financial information in the Integrated Monitoring and Documentation Information System has been ongoing in consultation with partners and stakeholders in the Secretariat. However, this review has been superseded by developments that require a broader focus on options for applying cost-accounting techniques drawing on best international practices. Under the terms of paragraph 349 of its report (A/59/16), the Committee for Programme and Coordination recommended the development of improved tools for identifying the cost of activities and outputs, with related reporting to the General Assembly at its sixtieth session on options for applying cost-accounting techniques drawing on best international practices. Further action will be taken once the above-mentioned review is carried out and the results have been reported to the General Assembly.
The Board recommended that Treasury consider the costs and benefits of adopting a comprehensive cash-flow forecasting system, with a view to further enhancing its portfolio performance (paras. 15 (m) and 204).	The recommendation has been duly noted. However, the Administration is of the view that the cash management system currently in place serves the Organization well, and that therefore a more elaborate forecasting system for further enhancement of its portfolio performance, which compares favourably with industry-wide benchmarks, is not required at the present juncture. It is considered that the additional cost of developing and maintaining such a system is not warranted.

Brief description of the recommendation	*Action taken to implement the recommendation*
	There has been a clear pattern that outflows for the United Nations, such as payroll, are much more predictable than the inflows, over which the United Nations has limited control. The combination of these factors makes a traditional cash-flow forecast inaccurate from the moment it is created and, therefore, an unreliable cash management tool. To manage this uncertainty, Treasury maintains expenditure (primarily payroll) forecasts and matches investments when market conditions and cash balances permit. Investment Pooling has permitted Treasury to limit very short-term deposits to approximately 20-25 per cent of investments, allowing the remainder to be held in marketable fixed income securities. Such securities can be liquidated within seven days at market prices, if need be. Treasury is satisfied that the focus on matching the more predictable outflows provides results commensurate with the liquidity needs of the Organization.
The Board recommended that the United Nations (a) review its treasury operations at offices away from Headquarters, and (b) promptly establish formal guidelines, procedures and investment committees in liaison with the concerned funds and programmes (paras. 15 (n) and 211).	A consultant is currently reviewing the investment operations at the United Nations Office at Geneva. Following the receipt of this review, the Treasurer will conduct an operational assessment based on investment requirements, as well as the need for emergency preparedness. The guiding principles and policies of investments of the United Nations constitute the policy applicable to all United Nations offices holding responsibility for investments.
The Board encouraged the Administration to implement a fully comprehensive set of posting rules (para. 137).	The Administration intends to implement a comprehensive set of posting rules relating to posting of future period transactions. The time frame for implementation would depend, inter alia, on other required projects and the resources available for undertaking the various enhancements to IMIS. It should be noted that at the moment, the limited number of transactions for future period are carefully reviewed to ensure correctness pending development of future period posting rules.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Board recommended that the Administration continue to develop and conduct training programmes that would address issues involved in the implementation of results-based budgeting (para. 188).	Training of financial personnel is carried out on an ongoing basis. A series of workshops was carried out in the context of preparing the strategic framework for 2006-2007. Other workshops have been held to address specific training needs of departments/offices, including the International Court of Justice, the International Civil Service Commission and special political missions.
The Board recommended that the Administration review its system of allocating resources (para. 196).	The procedures for allocation of resources are set out in General Assembly resolution 41/213 of 19 December 1986 and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. Under the terms of resolution 41/213, an outline is submitted to the General Assembly containing an indication of a preliminary estimate of resources to accommodate the proposed programme of activities during the biennium, priorities, real growth and the size of the contingency fund. On the basis of the decision by the General Assembly, the proposed programme budget is prepared. The resolution of the General Assembly with regard to the biennium 2006-2007 is 59/278. Accordingly, the proposed programme budget for 2006-2007 will reflect the allocation of resources for the coming biennium. Consistent with established practice, heads of departments will be afforded flexibility to allocate resources within programmes and within the overall level of resources approved, so as to ensure the implementation of mandated activities taking into account developments during the course of the biennium.
The Board reiterated its recommendation that the United Nations develop suitable data-processing tools for cash management (para. 208).	Treasury is in the process of implementing a cash management tool that will facilitate in forecasting cash outflows in an accurate and timely manner. The first phase of the project, interface among SWIFT/OPICs and IMIS, has been successfully implemented. The system has been used for execution of payments from foreign bank accounts, in addition to some local bank accounts. The interface has been in

Brief description of the recommendation	*Action taken to implement the recommendation*
	production since January 2005 and has eliminated the task of re-entering disbursement data. The second phase of the project, which will import data from IMIS to the OPICS system, will assist in the forecast of cash requirements. The system will link the fund accounts in OPICS to their corresponding investment accounts and will provide fund-sufficiency data for cash disbursements and transfers.
Board of Auditors: United Nations peacekeeping operations (A/59/5 (vol. II), chap. II)	
The Board recommended that the Administration ensure that proper bank and cash management processes are in place (para. 71).	The Administration continues to take action to ensure that proper banking services for peacekeeping operations are in place. The request to close the United Nations Interim Administration Mission in Kosovo account maintained with the Banking and Payments Authority of Kosovo was issued on 2 December 2004. The banking services agreement between the United Nations and the Standard Chartered Bank signed on 8 October 2004 provides banking services for the United Nations Operation in Côte d'Ivoire. The United Nations Mission in Ethiopia and Eritrea has confirmed that all bank reconciliation statements, with the exception of the United States dollar account with the Commercial Bank of Eritrea, were performed in a timely manner and made available to the auditors. Concerning the account with the Commercial Bank of Eritrea, the Mission explained that since it has no access to the network of the bank, the practice is that the bank statements are received at the end of the following month. This practice accounts for the one-month delay in the preparation of the bank reconciliation statements. The United Nations Mission for the Referendum in Western Sahara has segregated the duties over the functions of receipt, custody and recording of cash transactions to facilitate the operation of sound internal checks. The United Nations Interim Force in Lebanon has improved physical controls and security measures at the cashier's office. Ad hoc cash counts, which are now part of the duties and responsibilities of the Deputy Chief Finance Officer, are performed periodically.

Office of Programme Planning, Budget and Accounts
Organizational structure and post distribution for the biennium 2006-2007


Assistant Secretary-General, Controller
RB: 1 ASG, 1 P-5, 2 GS (OL)
XB: 1 P-5, 2 P-4
OPPBA/IMIS Support Unit
RB: 1 P-5, 1 P-4, 1 P-3, 1 GS (OL)
XB: 1 P-4, 1 P-3, 1 GS (PL), 1 GS (OL)
Programme Planning and Budget Division
RB: 1 D-2, 3 D-1, 2 P-5, 8 P-4, 1 P-4[a], 7 P-3, 2 P-2, 2 GS (PL), 9 GS (OL)
XB: 1 D-1[b], 2 P-5, 2 P-4, 1 P-3, 3 GS (OL)
Peacekeeping Financing Division
XB: 1 D-2, 1 D-1, 3 P-5, 9 P-4, 7 P-3, 1 GS (PL), 12 GS (OL)
Accounts Division
RB: 1 D-2, 2 D-1, 2 P-5, 6 P-4, 8 P-3, 6 P-2, 6 GS (PL), 46 GS (OL)
XB: 4 P-5, 10 P-4, 14 P-3, 2 P-2, 9 GS (PL), 45 GS (OL)
Treasury
RB: 1 D-1, 1 P-5, 1 P-4, 3 GS (OL)
XB: 3 P-4, 2 P-3, 1 P-2, 6 GS (OL)
Contributions Service
RB: 1 D-1, 1 P-2, 4 GS (OL)[c]
XB: 1 P-4, 1 P-3, 3 GS (OL)

Abbreviations: RB, regular budget; XB, extrabudgetary; GS (PL), General Service (Principal level); GS (OL), General Service (Other level).

[a] New post.

[b] Outposted to the Department of Economic and Social Affairs for financial matters related to technical cooperation.

[c] One General Service (Other level) post outposted to the Department of Economic and Social Affairs for statistical support provided to the Contributions Service in the substantive servicing of the Committee on Contributions and the Fifth Committee.